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The Solicitors' Journal

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Current Topics.

Case Law: Is there too much of it?

A YEAR or two ago, Mr. Justice McCARDIE, who had been generally credited with a profound love for precedents, seeing that he was accustomed to submit them to an elaborate discussion in his learned judgments, startled the profession by a vigorous protest against what he termed the "tyranny of case law," from whose tenacious grip the modern practitioner can escape, if at all, only if he possessed the genius for "distinguishing" decisions that may not appeal to him as in accordance with good sense. One writer, himself a distinguished member of the profession, has said that "it is matter of admiration how lawyers have in all times admitted any precedents and authorities, as if to save them from the dreaded discussion of principles." There is, however, more to be said in favour of adhering to precedent than is suggested by such an observation, for if a point of law has been solemnly decided, it is surely good sense to follow it, at all events, till a superior tribunal or the Legislature has declared it to be erroneous. Adhesion to precedent tends to uniformity in the law, and as Mr. EDWARD JENKS has said in his "Book of English Law," the doctrine of judicial precedent keeps judiciary law from arbitrariness. In a lecture delivered last week at University College by Sir MAURICE SHELDON AMOS, K.C., it would seem that that great jurist would range himself alongside Mr. Justice McCARDIE, in thinking that case law, like the world, "is too much with us." In his view some kind of censorship on reports is essential, but it may respectfully be asked, who is to enact the rôle of censor? So long as our judicial machine works as it does, it is inevitable that precedent should be heaped upon precedent, not infrequently of cases which on close examination are found to be merely decisions on the special facts of the particular case; but while we may deplore this unnecessary multiplication of decisions, there is still much to be said in favour of the principle of free trade continuing to obtain in the reporting world.

"Illegal" Profits: Liability to Tax.

THE point decided in *S. Southern* (*Inspector of Taxes*) *v. A.B.*, reported in *The Times* of 2nd February, is of more general interest than is usually the case with income tax proceedings. Briefly, it was held that profits accruing to an individual and to a company in respect of betting transactions —admitted for the purpose of these proceedings to be illegal— arose in the course of carrying on a "trade" within the scope of the Income Tax Act, 1918, and were accordingly assessable for tax purposes under Sched. D, Case I. The evidence showed that the individual in question employed touts who had street pitches where they received slips and money. Shortly before the race a runner took the slips and money to an office, from which the winnings were afterwards distributed. All fines which A.B. and his employees had incurred in the course of some thirty-five convictions duly put in evidence before the Commissioners had been paid by the former. The locality of the office was constantly changed in order to escape the vigilance of the police. In the course of his judgment FINLAY, J., said that the question whether or not the findings of the Special Commissioners—to the effect that the Revenue could not lawfully claim income tax on profits made as the result of the non-enforcement of the criminal law—were right depended simply upon whether, on the facts stated, there were "annual profits or gains arising or accruing to any person dwelling in the United Kingdom from any trade, profession, employment, or vocation." Once that were found, tax was leviable unless the prospective payer could bring himself within some special exemption made by the Legislature. The principles laid down by ROWLATT, J., in *Mann* v. *Nash* (*Inspector of Taxes*) [1932] 1 K.B. 752, covered this main issue, and the learned judge in the case now being considered expressed agreement with the view of ROWLATT, J., and a preference therefor to the opinion of the Irish Court in *Hayes* v. *Duggan* [1929] I.R. 406, which appears to be based on the principle that an Act of Parliament should not be construed so as to involve the State taking a profit on a prohibited act which it ought to have prevented. The basic principles applicable to cases of this nature are best given by the learned judge, who formulated them in *Mann* v. *Nash*, *supra*. He said: "The revenue authorities, representing the State, are merely looking at an accomplished fact. It is not condoning it, or taking part in it. It merely finds profit made from what appears to be a trade [in this case the provision of automatic machines for use for unlawful gaming], and the revenue laws say that profits made from a trade are to be taxed. Reliance was also placed on the maxim "*nemo allegans turpitudinem suam est audiendus*." I cannot see that the State is alleging its own turpitude in the present case. It is the appellant who is alleging his turpitude. It is also said that the State are coming forward to take a share in the profits of unlawful gaining. That is mere rhetoric. The State is doing nothing of the kind. It is merely taxing the individual with reference to certain facts. It is not a partner or a sharer in the illegality."

Railway Restrictions and the Salter Report.

IT is announced, upon apparently good authority, that the Government intend, as soon as Parliament reassembles, to introduce legislation to carry into effect such of the recommendations of the Salter Report as do not involve taxation proposals, which must be left for the Budget. The Salter Report having been unanimous there ought to be little difficulty in implementing its main proposals, so as to give the railway companies a fair opportunity of recovering the traffic they have lost through road competition, and at the same time to relieve the roads from the burden of weights they were never constructed to carry. But it is pointed out that the

real remedy that is needed is not so much the imposition of new restrictions on commercial road transport, as the removal of unreasonable restrictions imposed by Parliament on the railways in the mistaken belief that they constituted a monopoly, and this is the view which it is understood has been expressed to the Minister of Transport by various organisations which are affected. Such a decision as that in the *Bristol Grain Importers Case*, which we commented on recently (76 SOL. J. 881), preventing a railway company from quoting an exceptional flat rate for goods in bulk, ought to be made impossible in the future. The severe restrictions of which the companies complain have been greatly increased since the grouping under the Railways Act, 1921. Many years ago the hand of the State was much lighter, and in a recent issue of the Great Western Railway Magazine an amusing story is told of the evasion by a small railway company of statutory regulations. The Liskeard and Caradon Railway was a mineral line in Cornwall (taken up some years ago) which had power under an Act of 1860 to employ locomotives for passenger traffic, but the line was never passed by the Board of Trade for the carriage of passengers. This, however, did not prevent the Caradon Company from carrying them, and advertising excursions on its line, and they did so by making passengers pay for the convenience of carrying their hats, sticks, umbrellas and parcels, and giving them personally a free pass. In the course of time, however, the condition of the track became too perilous to allow this pleasing custom to be continued, and it was abolished.

Company Pretending to be a Solicitor.

AN unusual prosecution of a limited company under s. 46 of the Solicitors Act, 1932, for wilfully pretending to be solicitors was heard at Bow Street Police Court by Mr. GRAHAM CAMPBELL on 25th January. The defendant company carried on the business of accountants and auditors, and in a letter written by the company to a man who owed money to his tailor there appeared a reference to the tailor as the company's client and also the following sentence: "We shall give you an opportunity to avoid further action provided you accept the enclosed bill and have the same returned to us immediately." The letter was signed on behalf of the company, and the words "Legal Department" were added. The company through its solicitor pleaded guilty, and on its behalf it was stated that the main business of the company was conducted in Scotland, and under Scottish law the phraseology of the letter in question did not constitute any offence. The learned magistrate fined the company £10 and ordered it to pay £10 10s. costs. Section 46 of the Solicitors Act, 1932, provides that "any person, not having in force a practising certificate, who wilfully pretends to be, or takes or uses any title, addition or description implying that he is qualified or recognised by law as qualified to act as a solicitor, shall be liable on summary conviction to a penalty not exceeding ten pounds for each such offence." It may seem strange that anyone should think it possible for a limited company to sit for The Law Society's examinations and take out a practising certificate, but the words of the section are quite clear, and if there is any implication in a company's "title addition or description" that it is entitled to act as a solicitor, it would seem that an offence has been committed. The question of a limited company's liability to prosecution for criminal offences was dealt with by Mr. Justice FINLAY in *R.* v. *Cory Bros & Co., Ltd.* [1927] 1 K.B. 810, where it was held that a limited company cannot be guilty of manslaughter. It seems clear that "a corporation cannot be guilty of treason or of felony" or of perjury or offences against the person—per Lord DENMAN, C.J., in *Reg.* v. *Great North of England Railway Co.*, 9 Q.B. 215. But "a corporation may be indicted for breach of duty imposed upon it by law"—per PATTESON, J., in *Reg.* v. *Birmingham and Gloucester Railway Co.*, 3 Q.B. 223. It is clear also that a company may be fined—*Pharmaceutical Society* v. *London and Provincial Supply Association* (1880), 5 A.C. 857. A company obviously cannot be sent to prison, although it seems that it may be guilty of crimes for which there are the alternative punishments of imprisonment or a fine. In such a case the court, of course, imposes a fine.

The Industrial Assurance Report.

AMONG the more important matters dealt with in the recently published report of the Industrial Assurance Commissioner for the year ended December, 1931, was the question of the inspections continued during that year into the affairs of a number of assurance societies under s. 17 of the Industrial Assurance Act, 1923. That section provides that, where the Commissioner has reasonable cause to believe that in the case of any assurance society an offence against that Act or against the Friendly Societies Act, 1896, or against the Assurance Companies Act, 1909, has been or is likely to be committed, the Commissioner or any inspector appointed by him may examine into and report on the affairs of the society. As a result of the report the Commissioner may take any steps he deems necessary including an award that the society be dissolved and its affairs wound up, and in the case of a company may present a petition to the court for the winding up of the company. The inspections in the recent cases were ordered because the Commissioner had reason to suppose that there had been a wholesale disregard of the rights of policy-holders under s. 25 of the Industrial Assurance Act, 1923. Those rights arise on an agreement by the policy-holder to accept a new policy in substitution for the old, and include a right either to the surrender value of the old policy or a free paid-up policy of equivalent value, unless the value of the substituted policy at the date of the substitution exceeds such surrender value. The report states that the policy of the Association of Industrial Assurance Companies and Collecting Friendly Societies, as reflected in a circular issued by that body in 1923, was largely responsible for the state of affairs which had since been brought to light. Fortunately, before the close of the inspections undertakings were given that the omissions of the past would be remedied. As it became apparent during 1931 that the same position obtained in nearly all, if not all, the offices, a general circular was issued giving them the opportunity of setting the matter right. In *Hearts of Oak Assurance Co.* v. *Attorney-General* [1932] A.C. 392, Lord MACMILLAN said, that "s. 17 of the Act of 1923 provides a valuable means of detecting and bringing to book delinquents." The importance of this means of preventing abuses in the administration of industrial assurance companies and collecting societies is emphasised by the facts stated in the report that the total number of assurances in 1931 was 79,808,967, and the aggregate sum assured was £1,260,630,785. These figures conclusively demonstrate the enormous public benefit conferred by the recent activities of the Commissioner in protecting policy-holders.

Excess Profits Duty Interest.

SOLICITORS have reason to know, only too well, that there are still a number of firms endeavouring to sustain the burden of excess profits duty assessments made years ago. These arrears of duty are subject to interest at the rate of 4½ per cent. per annum, and it is abundantly clear that this interest should be now reduced to 3 or 3¼ per cent. The proposal is a most reasonable one, and it is confidently expected that the next Finance Bill will contain a clause giving the requisite authority. It will be recalled that in the negotiation of back duty settlements the Revenue authorities require compound interest to be paid on unassessed tax at 4½ per cent. per annum. A reduction of this rate in respect of the last years should be agreed by the Board of Inland Revenue in justice to the taxpaying community which has responded so well to the Government's appeal to convert 5 per cent. War Loan.

Criminal Law and Practice.

DISMISSAL OF INFORMATIONS.

In the Divisional Court recently there was an interesting decision on the meaning of the word "dismiss" as used in s. 6 (3) of the Costs in Criminal Cases Act, 1908, and as used in s. 27 (4) of the Summary Jurisdiction Act, 1879.

It may be convenient, before dealing with the decision itself, to recall to mind exactly what is provided by those sections. The former, as the name of the Act connotes, confers on justices (and on any criminal court indeed) the power of making orders for the payment of costs by the defendant or prosecutor in certain circumstances. It provides that where a charge made against any person for any indictable offence (not dealt with summarily) is dismissed by the examining justices, the latter may, if they think that the charge was not made in good faith, order the prosecutor to pay the whole or any part of the costs incurred in and about the defence. It is clear, therefore, that the section demands that the justices be sitting as "examining justices," and it would seem to follow that the draftsmen of the section must have overlooked the words of s. 25 of the Indictable Offences Act, 1848, providing that when all the evidence offered by the prosecution against the accused has been heard and the justice or justices of the peace then present does not or do not think that it is sufficient to put the accused upon his trial for any indictable offence, the accused shall forthwith be *discharged* as to the information then under inquiry, or, in other words, in such circumstances the case is not to be *dismissed* but the prisoner is to be *discharged*.

Now under the Summary Jurisdiction Act, 1879, s. 27, the procedure is laid down which is applicable when an indictable offence is being dealt with summarily, and sub-s. (4) provides that where the court has assumed the power to deal with the case summarily and the justices dismiss the information, they shall, if required, deliver to the person charged a copy, certified under their hands, of the order of such dismissal, and that such dismissal shall be of the same effect as an acquittal on a trial on indictment for the offence.

In the Divisional Court, two individuals asked for a rule calling on justices to hear and determine a certain information and to consider an application for costs. The two persons concerned had been charged on an information preferred by a third, with larceny of certain furniture, contrary to s. 2 of the Larceny Act, 1916—an indictable offence. At the close of the case for the prosecution, counsel for the accused asked that the information should be dismissed. The justices answered that they would not commit the accused for trial in any event, but that they were advised by their clerk that they had no power to dismiss the information as it was a charge for an indictable offence, and that the prosecution could bring further evidence later if desired or available. The rule was then applied for, and it was argued before the Divisional Court that if the Bench would not commit they must dismiss the information, so as to enable the defendants to apply for costs under s. 6 (3) of the Costs in Criminal Cases Act, 1908.

The Lord Chief Justice, in giving judgment, said that the confusion arose from the use of the same word "dismiss" in both the Acts referred to *supra*. The magistrates, when sitting as a court of preliminary inquiry could not grant a certificate of dismissal equivalent to acquittal, and could not dismiss at all in the sense of s. 27 (4) of the Summary Jurisdiction Act, 1879. He came to the conclusion that the words of s. 6 (3) of the 1908 Act meant no more than "where on such a charge there is no committal." In that sense the accused—the applicants to the Divisional Court—were entitled to have the charge dismissed—which was a very different thing from dismissal under s. 27 of the Act of 1879. Both Avory and Hawke, JJ., agreed with the direction that "dismiss" meant, in the 1908 Act, "refuse to commit" and that the justices should hear the application for costs. The rule was therefore made absolute.

The report of the case, which is so far available, is very short, and, maybe, not very full, and one hopes that eventually the decision will find its way into the Law Reports. In any case the confusion which, as was apparent, existed in the minds of the justices or of their clerk may be but little alleviated unless the distinction between the functions of the justices sitting as examining magistrates and as administering summary jurisdiction is kept well in mind. When they sit and administer justice in a court of summary jurisdiction, there is one procedure applicable, and there is another when they sit in the other capacity. Under the former, they proceed to hear the information or complaint, and, as already stated, if they are not satisfied as to the guilt of the accused, they may dismiss the case and give the defendant a certificate which will be a bar for all time to any subsequent information or complaint for the same matter. But when the magistrates sit as a bench of preliminary inquiry, the question before them is whether the accused shall be tried by jury. If, when they have heard all the evidence offered by the prosecution, they come to the conclusion that it is not sufficient, that a *primâ facie* case is not made out, the prisoner must be discharged. This, however, has not the effect of enabling the prisoner, if subsequently charged, to plead *autrefois acquit*, and if a fresh information is laid against him on new or strengthened evidence, the justices may proceed to re-hear the case in the ordinary way. Where an information is preferred by a private person and the accused is discharged for want of evidence, the dangers of a revival of the attack upon the defendant would probably be sensibly diminished by a successful application for payment by the prosecutor of the costs of the defence under the Act of 1908. The decision of the Divisional Court therefore may not be least helpful if it succeeds in reminding practitioners of this very salutary provision of the criminal law.

Sur-Tax Assessments—A Recent Decision.

In an article published in our issue of 16th July last, allusion was made to the decision of the House of Lords in *Fry* v. *Salisbury House Estate, Ltd.* [1930] A.C. 432, and the effect of that judgment upon public-house income tax assessments was considered. This case established the principle that an assessment under Sched. A was exhaustive, and hence (as was pointed out) a brewery company could not be required to bring in under Sched. D the difference between the rent received under a "tied house" lease and the annual valuation as arrived at under Sched. A (see *Hoare & Co.* v. *Collyer* [1932] A.C. 407). By way of contrast, the recent decision in *Neumann* v. *Commissioners of Inland Revenue*, *Times*, 20th January, 1933, deals with facts to which the earlier judgment gave rise and negatives a false inference which might be drawn from the *Salisbury House Case* principle. After the foregoing decision the Salisbury House Company decided to distribute among the shareholders as an "interim dividend of 5 per cent. free of tax" a fund which had been set aside out of profits to meet the liability which an opposite conclusion in the earlier case would have entailed. The appellant duly received a cheque for £4,275—the appropriate amount for his holding—which was expressed to be equivalent to a gross amount of £5,343 15s., less income tax at 4s. in the £, and the ordinary certificate as to the deduction and payment of tax was sent. About a month later judgment was delivered in *Grimson* v. *Commissioners of Inland Revenue* [1930] 2 K.B. 246. There it was held that a shareholder was not liable to pay

super-tax in respect of a dividend representing his portion of a company's income which, by the application of the rules relating to the measurement of income tax liability, had not been subject to income tax. Rowlatt, J., thus enunciated the principle upon which he acted in arriving at this conclusion: "I have always regarded it as fundamental that an individual whose income comes to him straight and is small recovers the tax which he has suffered, and no other, and that an individual who pays super-tax pays it in respect of a sum which has suffered tax, and no other, so that if the appellant had received this money not from the company but direct, by himself holding the source of income from which it was derived, and had not been liable to income tax in respect of that sum of money by reason of the rules relating to the measurement of income for the purposes of income tax, his income would not be a subject-matter on which he could recover back tax in case his income was small or on which he would pay super-tax in case his income was a large one." The case of a company, though "somewhat different," was "in essence . . . the same." A shareholder could only recover tax which "the money he received [had] suffered," and could only be liable to pay super-tax "in respect of a dividend which is taxable."

This is the principle which it was sought to apply in *Neumann* v. *Commissioners of Inland Revenue*. Following the judgment in *Grimson's Case* a letter was sent to the appellant to the effect that the dividend sent "should have been described as a dividend of 5 per cent. actual, being a distribution of untaxed income, which," the letter continued, "not having been taxable in the hands of the company, is not taxable in your hands and should therefore not be included in any income tax or sur-tax returns made or to be made by you." It was intimated, however, that the Board of Inland Revenue did not concur in this opinion of the company's legal advisers. The Crown appealed from a decision of Finlay, J., who, reversing a decision of the Special Commissioners, upheld in substance the company's view. Super-tax and sur-tax were, in the learned judge's view, levied upon what might be called "income tax income" and it was impossible to bring in items not liable to income tax. The Court of Appeal reversed this decision. In the course of his judgment, Lord Hanworth, M.R., pointed out that the company and the shareholder were separate entities for income tax purposes for, although for the purposes of collection the system of deduction at source had long been established, a shareholder "might have quite indisputable rights as against the Crown, both in the matter of his liability and of certain deductions to be made from his liability appropriate to him alone." Rowlatt, J., said the learned Master of the Rolls had applied a wrong test in *Grimson's Case, supra*. The liability to sur-tax did not depend on, and could not be resolved only by, ascertaining whether income tax had been paid on an item claimed to be included in a sur-tax return. Such a proposition was contrary to s. 38 of the Finance Act, 1927. The sum of £4,275 was within the meaning of the words "total income," as defined by that section, and under sub-s. (1) (*b*) the appellant was bound to pay sur-tax on the amount of his income in excess of a certain limit. The decision of the Commissioners was right and must be restored.

Moreover, it was incorrect to treat the fund out of which the dividend had been paid as one not subject to tax. The surplus of accumulated rents which remained in the company's hands was derived from properties upon which the company had paid income tax under Sched. A, which was the appropriate measure, but the tax was one under whichever schedule it was levied. This last point was brought out by Lord Macnaghten in *London County Council* v. *Attorney-General* [1901] A.C. 26. "Income tax," the learned Lord said, "is one tax, not a collection of taxes essentially distinct. There is no difference in kind between the duties of income tax assessed under Sched. D and those assessed under Sched. A, or any of the other schedules of charge."

Responsibility for Accidents at School

THE case of *Alex* v. *Kerridge* (*The Times*, 1st December) arose from a claim for personal injuries suffered by the plaintiff, a schoolboy, suing by his father, against the headmaster and proprietor of the school which he attended. The injuries arose, as alleged in the statement of claim, as the result of the plaintiff undergoing an ordeal at the hands of his fellow-pupils known in the school as "bumping," and evidence was adduced to show that his arm was broken and permanently shortened. The plaintiff's case was that the "bumping" was directly or impliedly authorised by the defendant, and also that the latter neglected to exercise proper supervision over the boys. The defendant had in fact rebuked the plaintiff, in the presence of the other pupils, for some action which procured his side or division in the school "a black mark" to their detriment. Macnaghten, J., held that a public rebuke of a particular boy fell short of giving authority to the rest to ill-treat him, and that there had been adequate supervision. The question of supervision of boys in a playground was raised in the very recent case of *Langham* v. *Governors of Wellingborough School and Fryer* (1932), 147 L.T. 91, in the Court of Appeal, where a lad, leaving the schoolhouse for the playground, had been struck and injured by a golf-ball hit by another already outside. There was, however, no evidence that boys were in the habit of hitting golf-balls in the playground in a dangerous manner. The court held that proper supervision was exercised, but the judges also appeared to be of opinion that no supervision could have prevented an isolated occurrence of the kind. It may then be arguable that the case did not turn upon the question of supervision. It is obvious, however, that English schoolboys, even at a private school, cannot be perpetually under the eyes of authority, and that therefore opportunities for bullying cannot be wholly eliminated. The average English boy would indeed be highly indignant at the notion that he could not be allowed outside the sight of his masters. As to the official punishment of one schoolboy by another, the case of *Re Basingstoke School* (1877), 41 J.P. (Jo.) 118, arose on a caning administered by a "monitor" or prefect to a younger boy for a breach of school discipline, under a system whereby certain senior boys were appointed to keep order, and, to that end, given the power of punishment with the cane. On the evidence, the caning was not proved to be excessive, and the judges of the Divisional Court, Lush and Mellor, JJ., were strongly of opinion that the system of thus delegating the power of keeping order and appropriate means to enforce it to trustworthy seniors amongst the boys themselves was one legally permissible. Any other conclusion would no doubt result in the discovery that the masters and boys of nearly all the public schools of England were pursuing their daily routine in defiance of the law. This delegated authority to particular boys to chastise, however, must be sharply distinguished from any consignment of a particular boy to an unsupervised and unregulated punishment by the rest of the school. Macnaghten, J., held that, in the case before him, the headmaster's public rebuke did not amount to such consignment. A headmaster who did such a thing, however, would no doubt be fully responsible for all the consequences, and it may also be assumed that if the headmaster or governors of a school knew of any dangerous custom among the boys, it would be their duty to forbid and prevent it. The classical ruling of Cave, J., as adopted and approved by Esher, L.J., in *Williams* v. *Eady* (1893), 10 T.L.R. 41, that the duty of a headmaster is that of a careful father, was criticised as a "wide statement" by Scrutton, L.J., in *Langham's Case, supra*, who also stated that he was not aware of any case in which a son had successfully sued his father for injuries inflicted by another son. It may not, however, be inconceivable that such an action might lie if, for example, a father recklessly gave dangerous toys to his children, and failed to exercise proper supervision as to their use.

Damages for Enticement.

"THE retaining another person's servant during the time he has agreed to serve his present master; this, as it is an ungentlemanlike, so it is also an illegal act. For every master has by his contract purchased for a valuable consideration the services of his domestics for a limited time." Thus wrote Blackstone, in Vol. III of his "Commentaries," and by to-day the action for damages for wrongfully inducing a servant to leave his master has become fairly common.

But the law on the matter remains curiously unsettled in certain respects. In particular, what is the measure of damages recoverable in such cases? Where an action for breach of contract is brought by master against servant or *vice versa*, the damages recoverable appear to be confined to the pecuniary loss sustained by reason of the breach (*vide* 76 SOL. J. 87, *sub. nom.* "The Dismissal of Domestic Servants," and *Gordon* v. *Potter* (1859), 1 F. & F. 644, and *Lindsay* v. *Queen's Hotel* [1919] 1 K.B. 212), and it is sometimes said that this rule also applies when the master sues a third party. Case law on the matter is scanty, and the text-book writers are by no means in accord. Macdonell ("Master and Servant," p. 193), merely says that the master may recover "damages," while "Halsbury," Vol. 20, p. 270, contains the statement that the measure of damages is "the injury occasioned to the master," both without further explanation. "It seems," says Underhill ("Torts," p. 155), "that in the case of a servant . . . the only damages recoverable are the actual pecuniary loss which the plaintiff suffers," To this, Diamond ("Master and Servant," p. 242) adds, " . . any further expense directly resulting to the plaintiff from the defendant's wrong," and cites the case of *Bradford Corporation* v. *Webster* [1920] 2 K.B. 135, where the plaintiffs were held entitled to recover moneys paid by way of increased pension to a constable in their employ on account of illness resulting from injuries inflicted by the defendant. Mayne ("Damages," p. 489) says, "Damages for the mere seducing away of an actual servant . . . would be regulated by the actual money loss resulting from the act, *unless where strong evidence of malice was shown.*"

In *McKenzie* v. *Hardinge* (1906), 23 T.L.R. 15, a servant of the plaintiff (a boarding-house keeper) was seduced by the defendant and became pregnant. It was contended that the plaintiff was entitled to substantial damages besides his out-of-pocket expenses. Rejecting this argument, Sutton, J., said that when an action of this nature was brought by a parent a jury might award damages for the injury done to the plaintiff's feelings in addition to the actual losses sustained, but he ruled that in the present case damages must be strictly limited to out-of-pocket expenses. The jury finally found a verdict for the plaintiff for £20, "at which sum they estimated the loss of money to him owing to his being deprived of the services of his servant." This report is, however, unsatisfactory in that it does not indicate what items of damage were comprised in the award of £20.

For example, may the master in such circumstances claim damages for the inconvenience and loss of time resulting? There appears to be no legal reason why he should not, especially where (as in the case of boarding-house keepers) his time has a direct pecuniary value more readily recognisable, perhaps, than that of a private householder. Batt ("Master and Servant," p. 245) says, "If . . . a master can easily replace a servant enticed away or harboured he will, seemingly, be limited in his damages to *the cost of procuring a substitute and the loss, if any, sustained in the time necessarily spent in obtaining the substitute*; such amount may quite easily be merely nominal." It is submitted that this proposition correctly embodies the law, and that an employer robbed of his servant can recover not merely his actual out-of-pocket expenses but also something (which may conceivably be far from nominal in amount) for the time and trouble caused by searching for a substitute, though judicial authority on the point appears to be lacking. Whether, as Mayne suggests (*supra*), the fact that the defendant was actuated by malice can be taken into account in assessing the damages recoverable is unsettled, though the words of Dallas, L.C.J., in *Gunter* v. *Astor* (*post*), would seem to indicate that the methods adopted by the defendant may, on occasion, be regarded as materially affecting the matter.

Two propositions relevant to this topic are, however, now incontrovertible:—

I. *The damages which may be recovered are not confined to the actual loss which the master sustained at the time when the servant left his service, but include the whole injury done to him by causing his servant to leave.*

Thus, in *Gunter* v. *Astor & Ors.* (1819), 4 Moore P.C. 12, a pianoforte manufacturer sued the defendants for having enticed away his workmen from his factory to go into their service. It was proved (*a*) that the defendants had made an offer of increased wages, (*b*) that servants were not hired by the plaintiff for a fixed period but worked *by the piece*, (*c*) that the plaintiff normally made a yearly profit of £800, and (*d*) that his business had suffered severely in consequence of the defendants' wrongdoing. The jury awarded the plaintiff £1,600, calculated on the basis of two years' loss of profit. Refusing a motion for a new trial on the ground that the damages were excessive, Dallas, L.C.J., said (at p. 14): "I left it to the jury to give damages commensurate with the injury the plaintiff has sustained. The defendants clandestinely sent for his workmen and having caused them to be intoxicated, induced them to sign an agreement to leave him and come to them, by which the plaintiff was nearly, if not absolutely, ruined." And Richardson, J., concurring, said, "The measure of damages he is entitled to recover is not necessarily to be confined . . . for that part of the day on which they absented themselves from his service, but he is entitled to recover damages for the loss he sustained by their leaving him at that critical period . . ."

II. *No action lies for enticing a servant to leave his master if the servant has already paid to the master the sum (if any) stipulated by his agreement for leaving him.*

Authority for this proposition is found in the case of *Bird* v. *Randall* (1762), 3 Burr. 1345, which, though much criticised, remains good law.

It is open to a master wrongfully deprived of his servant to waive the tort and sue the third party on an implied agreement for the value of the servant's services (*Lightly* v. *Clouston* (1808), 1 Taunt. 112; *Foster* v. *Stewart* (1814) 3 M. & S. 191).

Company Law and Practice.

CLXVII.

PAYMENT FOR SHARES.—II.

I ENDEAVOURED last week in this column to give a brief outline of some of the statutory provisions, both past and present, relating to the payment by shareholders for their shares. We have seen that the consideration for shares must be good consideration, in the strictly legal sense, a proposition for which I referred to the *Eddystone Case* [1893] 3 Ch. 9, as an authority. If, however, the consideration for shares is in kind, as where a trader sells his business to a company, the court does not look to see whether it is really equal in value to the nominal value of the shares issued. The court is not concerned with the question of whether the consideration for any particular contract was fair and reasonable, or whether the thing which is given for the shares has a cash value which is equal to the nominal value of the shares. But as Vaughan Williams, J., pointed out in *Chapman's Case* [1895] 1 Ch. at p. 774, a shareholder must really pay for his

shares, and if a contract on the face of it makes it clear that the taker of the shares is paying less than their nominal cash value, he may be liable for the balance. Such a position really amounts to nothing less than the issue of shares at a discount, which, as we have already noticed, was absolutely forbidden before the Act of 1929. In order, therefore, to make a shareholder liable to pay the balance under such a contract, it must be shown that the consideration for his shares was entirely illusory, or that it permitted an obvious money value to be placed upon it showing that the shares were issued at a discount.

There is, however, authority for the proposition that the written contract will carry great weight with the court for the purpose of proving that the consideration was not in fact illusory, even though on the face of it, it appears to have been excessive. In *Re Innes & Co., Ltd.* [1903] 2 Ch. 255, two brothers, who carried on a business of steam boilers, agreed with six shipowners to form a private company to take over the business and the patent rights held in connection with it. The consideration for the sale was to be £6,000, payable half in cash and half in shares, and the capital of the company was to be £25,000, divided into 2,500 shares of £10 each. The six shipowners were each to take fifty shares and pay for them in cash, in order to raise the £3,000 payable to the vendors in cash, and the vendors were to take 300 fully-paid shares as the balance of the purchase money. Each of the six shipowners was to take 300 fully-paid shares for his own benefit, and the remaining 100 fully-paid shares were to be placed in the joint names of three of them, who eventually became directors of the company, and which were to be applied in rewarding persons who brought business to the company. The company was duly incorporated, the only shareholders being the vendors and the six shipowners. An agreement to carry out the above arrangement was filed and registered, the consideration for the sale being £3,000 in cash, and as to £22,000 by the allotment to the vendors or their nominees of 2,200 fully-paid shares. The company was wound up, and the liquidator issued a summons asking that the three directors should be made liable as contributories for payment of the full amount of all the shares allotted to them. The grounds for the liquidator's claim were, that a number of shares in the company had been issued for which in fact nothing at all had been paid, that a creditor has a right to assume that a company has acquired assets which may be fairly treated as worth the capital, and that the whole transaction was in reality a sham. The Court of Appeal held that the directors could not be placed upon the list of contributories. Vaughan-Williams, L.J., said that: "The transaction must be treated according to the facts—that is, as a transaction in which there was a contract which entitled the vendors to have fully-paid shares placed at their disposal, and under which contract they nominated these directors as the persons to whom the shares were to be allotted . . . Under these circumstances how is it possible for us to ignore the facts of this contract having been entered into for the sale of this business to the company on certain specified terms, and of these nominations having been made in pursuance of the contract?" There was no suggestion of fraud, and the contract itself was not impeached, and it therefore stood. I have thought it advisable to consider this case in some detail, as it demonstrates that a strong case must be made out before the court will hold that the consideration for a particular contract was really illusory. Nevertheless, the fact should not be lost sight of that if the transaction is really dishonest, or the company has been so imposed upon as to be entitled to repudiate the contract, the court will hold that the consideration was bad. If the facts warrant such an inference the proper procedure is by action to have the contract set aside.

It has been suggested that if a person contracts with a company to take shares upon terms which, in effect, amount to the issue of the shares at a discount, or without paying for them in full in either cash or kind, the contract is void, and that person is entitled, if he has been registered as a member in pursuance of the contract, to have the register rectified. But what the person who so contracts has contracted to do is to pay less for his shares than he is compelled by statute to pay. This amounts to the imposition of a condition which the law has declared illegal, and as such is of no effect. The shareholder is still bound by his agreement to become a member, but the company have no power to enforce it, because it contains an illegal condition. If the contract has been executed by the entry of the shareholder on the register, and he has assented to his membership, the contract will be binding, and he will be liable for calls. It may be, however, that the shareholder, the moment he finds his name on the register, instead of assenting to his membership, immediately applies for relief to have the register rectified by striking off his name. In such a case it appears on the authorities that he may be entitled to relief, provided that he has in fact done nothing amounting to an assent to be treated as a member of the company. Once he has assented to become a member he is too late to rectify, because he has no case for rectification, the mistake being one of law and not of fact—see *In re James Pitkin & Co., Ltd.* [1916] W.N. 112.

It should, however, be noted that where a company has purported to issue fully or partly paid bonus stock, the position is not the same as regards a holder who is registered in respect of the stock. Section 50 of the Act of 1929 only sanctions a conversion of fully-paid shares, which have already been issued, into stock. A direct issue of stock, even though the full nominal value of the stock is paid, cannot be validly made. Any such purported issue, being wholly *ultra vires* and void, cannot give rise to any liability of the holder either for calls or in a winding-up. If directors of a company do issue shares at a discount, without complying with the provisions of s. 47 of the Act, and if the shares have passed from the original allottee to a *bonâ fide* purchaser, the directors will be personally liable for the amount of the discount. This is the case, notwithstanding the fact that the directors acted *bonâ fide*, but if fraud can be proved against them, the measure of damages may be correspondingly greater.

(*To be continued.*)

A Conveyancer's Diary.

Charitable Trusts.

LAST week I dwelt upon two important cases relating to charitable trusts. In *The Times* for the 28th January there is a report of another interesting case upon the same subject—*Bonar Law Memorial Trust* v. *Commissioners of Inland Revenue.*

The trust, which was the subject of the proceedings, was created by deed executed after the death of a gentleman who had in his lifetime given a large sum of money to the then chairman of the Central Conservative Association. The deed was intended to set out the objects which the donor had in mind in making the gift. The trust was to be administered by a governing body with powers which were defined in the deed. The leader and chairman of the party were *ex officio* governors, and all the first governors nominated by the deed were prominent members of that party.

A mansion house had been purchased with the trust money and the deed set out the objects of the trusts, the principal of which were: (*a*) To honour the memory of a great statesman (Mr. Bonar Law); (*b*) to preserve a great and beautiful historical building from destruction; (*c*) to cause the mansion house and its gardens and park to be used for the purposes of an educational centre or college for educating persons in economics, in political and social science, in political history with especial reference to the development of the British

Constitution and the growth and expansion of the British Empire, and in such other subjects as the governing body might from time to time deem desirable.

It was sought to claim exemption of the income of the trust from income tax on the ground that the trust was established for charitable purposes only.

After hearing evidence, Finlay, J., came to the conclusion that the mansion house was in fact being used as an educational centre for the Conservative Party, and it was to that that the income was being in fact applied. His Lordship held, in effect, that the lectures and courses which were being given, although in themselves educational, were subsidiary to the dominant purpose which was the furtherance of Conservative principles. Consequently the trust was not for charitable purposes only.

His Lordship also held that the fact that the governing body was authorised to use the premises as an educational centre in "such other subjects as the governing body may deem desirable" was in itself sufficient to prevent the trust being one for charitable purposes. The governing body might elect to have lectures given which were nothing else but propaganda for a particular political party without departing from the terms of the trust, and that alone was sufficient to show that the objects were not charitable only.

It will be observed that the decision turned upon what was the dominant purpose of the trust, and in arriving at a conclusion on that point the learned judge felt at liberty to look not merely at the deed itself, but at all the circumstances, and to take into account (as his Lordship said he did) the fact that the money was given to the chairman of the Conservative Party and was to commemorate one who had been a leader of that party at a recent date.

There is a number of earlier cases where the facts were somewhat similar and the same principles were involved.

I will refer here to some of those authorities.

Re Scowcroft; Ormrod v. *Wilkinson* [1898] 2 Ch. 638, was most like the *Bonar Law Memorial Trust Case.*

There a testator, the vicar of a parish, devised to the vicar for the time being (his successor) and his successors vicars of Bishops Itchington "the building known as the conservative club and village reading room in that village to be maintained for the furtherance of conservative principles and religious and mental improvement and to be kept free from intoxicants and dancing."

It transpired in evidence that the building referred to as the conservative club and village reading room had been erected by the testator on a site belonging to him. It appeared to have been called the "Conservative and Village Club-room," but according to the rules its title was simply the "Village Club." The rules provided for membership on payment of a subscription of a shilling a year. Newspapers were supplied and the room was open during certain hours every evening. The rules did not contain any mention of or reference to conservative or any other political opinions.

Stirling, J., held that the devise was a good charitable gift.

In the course of his judgment the learned judge said: "Whether or no a gift for the furtherance of conservative principles is a good charitable gift is a question upon which I do not think it necessary to express any opinion in this case, because it seems to me that the reading that is suggested" (i.e., that the gift was either for the furtherance of conservative principles or for the furtherance of mental improvement) "is not the true one; but that this is a gift for the furtherance of conservative principles and mental improvement in combination." Pausing there, it may be remarked that Finlay, J., appears to have held that the furtherance of conservative principles was not a charitable object, a question which Stirling, J., left open. Then the learned judge continued: "It is either a gift for the furtherance of conservative principles in such a way as to advance religious and mental improvement at the same time or a gift for the furtherance of religious and mental improvement in accordance with conservative principles and in either case the furtherance of religious and mental improvement is, in my judgment, an essential portion of the gift." His lordship also said that he thought the gift might be supported as being for the public benefit.

Leaving out the reference to religious improvement, it might be said that the Bonar Law Memorial Trust was for the furtherance of mental improvement in accordance or combination with conservative principles. But it seems that Finlay, J., did not consider that the furtherance of mental improvement was "an essential portion of the gift" in that case.

In *Re Tetley: National Provincial and Union Bank of England Ltd.* v. *Tetley* [1923] 1 Ch. 258, a testator by his will directed his trustees to apply one-fifth of his residuary estate "for such patriotic purposes or objects and such charitable institution or institutions or charitable object or objects in the British Empire as my trustees may in their absolute discretion select in such shares and proportions as they shall think proper."

It was held by Russell, J., and the Court of Appeal, that the words of the gift must be read disjunctively and that, as under its terms the trustees could apply the trust property for purposes not necessarily charitable, the trust was void and did not cease to be void because the patriotic purposes or objects were confined to those within the British Empire.

Of course, everything in this case turned upon the meaning of "patriotic," and in view of the decision in the *Bonar Law Memorial Trust Case,* it may be noted that Russell, J., said: "What is or is not patriotic is in many cases mere matter of opinion. Subsidising a newspaper for the promotion of particular political or fiscal opinions would be a patriotic purpose in the eyes of those who considered that the triumph of those opinions would be beneficial to the community. It would not be an application of funds for a charitable purpose."

The Court of Appeal upheld the view that a gift for patriotic purposes was not necessarily charitable. There is one passage in the judgment of Lord Sterndale, M.R., which I must quote: "As I have said, I, at any rate, am unable to find any principle which will guide one easily and safely through the tangle of the cases as to what is and what is not a charitable gift. If it is possible I hope sincerely that at some time or other a principle will be laid down. The whole subject is in an artificial atmosphere altogether. A large number of gifts are held to be charitable which would not be called charitable in the ordinary acceptation of the term, and when one takes gifts which have been held to be charitable and compares them with gifts which have been held not to be charitable, it is very difficult to see what the principle is upon which the distinction rests."

Most of us will respectfully agree.

Another case in which the dominant purpose of the gift was taken as the deciding factor as in the *Bonar Law Memorial Trust Case* is *Re Hood: Public Trustee* v. *Hood* [1931] 1 Ch. 240.

There a testator provided as follows: "Whereas I believe in the universality of the Christian religion and that the remedy for all the unrest and disorders of the body politic will be found in the application of Christian principles to all human relationships And whereas I believe the drink traffic to be one of the most subtle and effective forces in preventing the successful application of those principles and I therefore hope and trust that active steps will be taken to minimise and ultimately extinguish this enemy of my country's welfare Now therefore I declare it to be my wish that my general beneficiaries shall hold the whole of my residuary trust estate together with the income thereof in spreading the Christian principles before mentioned and in aiding all active steps to minimise and extinguish the drink traffic."

It was held by Bennett, J., and the Court of Appeal, that the main object of the gift, namely the advancement of the

application of Christian principles to all human relationships, being charitable, the gift was none the less valid because the testator had pointed out one of the means by which, in his opinion, that main object could best be attained and which in itself might not have been charitable if it had stood alone.

For the time being I must leave the "tangle" there.

Landlord and Tenant Notebook.

A Claim for Goodwill and Improvements under a Private Statute.

A CASE which I came across recently (while looking for something else) is of interest as showing that our legislators appreciated, long before the passing of the L.T.A., 1927, the value of goodwill created and improvements effected by tenants.

The authority in question is *Ex parte Farlow, Re Hungerford Market Co.* (1831), 2 B. & Ad. 34. The facts were that the company had been incorporated by 11 Geo. IV, c. clxxi, and had been authorised to buy in the leases and agreements for leases on any part of Hungerford Inn (of which it had already bought the freehold) with a view to re-establishing Hungerford Market. One section gave a right to compensation, to be assessed if necessary by a jury, to tenants, tenants for years and other occupiers, for any loss, damage or injury sustained by reason of the passing of the Act "in respect of any interest whatsoever, for goodwill, improvements, tenant's fixtures or otherwise which they now enjoy." Another section empowered the company to acquire possession of any part by a three months' notice, paying reasonable compensation to any tenant required to quit before the expiration of the term, which was to be assessed (in the event of disagreement) by a jury.

The applicant had what Tenterden, C.J., called a "feeble and imperfect interest." Her father-in-law, her late husband and she had successively carried on the business of a carman and lighterman for over sixty years as yearly tenants, but the previous landlord had promised the husband that as long as rent was paid (and it had been paid punctually) he should not be disturbed in his possession, and he (the husband) had effected various improvements: *cf. Zimbler* v. *Abrahams* [1903] 1 K.B. 577, C.A., referred to in "Uncertain Term," 76 SOL. J. 555. When the company, apparently not being pressed for time, gave her the ordinary six months' notice to quit, she claimed compensation for loss "in respect of connection and other local advantages" under the general section mentioned above. The company having refused to admit her claim, proceedings were taken for a mandamus to compel them to summon a jury.

The question was, of course, one of construction, but in holding that the claimant was entitled to compensation, the court necessarily gave some thought to the nature of goodwill belonging to a tenant, which at that time could, under the general law, give rise to no claim against a landlord. Holding that the wider section applied, Lord Tenterden observed that "the interest they now enjoy" must mean "that sort of right which an occupier ordinarily has of parting with his tenancy to another person for such sum as he may be induced to give for goodwill, fixtures and improvements, and which is often very considerable though the tenancy is only from year to year, where there is a confidence that it will not be put an end to." Littledale, J., said "perhaps in strict legal consideration there may be no interest in a goodwill, but we know that there is practically such an interest, which is usually a subject of sale" (an observation which may remind some of my readers, who have professional experience of the custom, of the way in which street newsvendors' "pitches" are "sold," sometimes for not inconsiderable sums, in disregard of the law's refusal to recognise easements in gross).

Mrs. Farlow's victory was followed by a number of claims by others brought under the same section. First, the court refused to issue a similar mandamus to one Wright (2 B. & Ad. 348), distinguishing the preceding case by pointing out that the tenancy agreement had been made when the previous landlord was already in treaty with those promoting the company, and contained a stringent covenant against alienation. But in *R.* v. *Hungerford Market Co., ex parte Still* (1833), 4 B. & Ad. 592, the under-tenant of a public-house in the market was held to have a saleable goodwill, he having paid his predecessor £428 for fittings and goodwill in 1828, before the scheme was conceived, and though the mesne tenant was holding over on vague terms. A novel problem was presented by *R.* v. *Hungerford Market Co., ex parte Gosling* (1833), 4 B. & Ad. 596: the lease, granted to a predecessor in 1818 for a term of fourteen years, contained covenants against alienation and to yield up with all fixtures and improvements. He had taken over before the Act was contemplated; the late landlord's agent had told him that he need not make himself uneasy about renewal, as the custom of the estate was never to dismiss good tenants; he swore that before the statute, he could have got several hundred pounds for his interest. On the ground that the covenant against alienation was not inserted in contemplation of the re-establishment scheme, the court distinguished the claim from Wright's; but it was also held that compensation was not to extend to improvements, for he had no interest in them. L.T.A., 1927, does not, of course, exclude improvements covered by such agreements, except in so far as the provision for contracting out (s. 9) may apply.

The last part of the decision was applied in *Re Palmer and The Hungerford Market Co.* (1839), 9 Ad. & El. 463, a claim by a publican whose tenancy agreement contained similar covenants. The improvements (an extension to the bar, etc.) in respect of which he sought to claim had been made before the sale of the reversion, and it was pointed out that they must, in view of a provision that all improvements or additions were to be for the benefit of the landlord, have been paid for already.

Liability for Rent after Death of Tenant.

WHEN writing on this subject in the "Notebook" for 14th January last, I made reference to a problem stated by correspondents in our issue of the 24th December, 1932, and which arose out of an unsuccessful attempt to get judgment for rent against the widow of a tenant (intestate) who had remained in occupation without taking out letters of administration. I had rashly inferred, from statements that the lease expired on 25th March, 1932, that the husband died in the summer of 1931, and that the widow had since paid three quarters' rent, that the occupation continued after 25th March, 1932; our correspondents have now kindly written to correct this impression, which was based on the unwarranted assumption that the husband's death occurred after 24th June, 1931. The facts were, then, that the widow gave up occupation of the premises some six weeks before the lease expired; and it was held that her position was that of an executor *de son tort*, liability being consequently limited to the extent of assets in hand. Undoubtedly there was evidence to warrant his finding, but I agree that a remark of the learned judge that but for the fact that the legal estate was (by the intestacy) vested in the President of the Probate, Divorce and Admiralty Division, he would have inferred a surrender and new tenancy, seems inconsistent with his refusal to find a tenancy by estoppel. A lease can, of course, be surrendered only by its holder; but just as the grantee of a tenancy is estopped from denying the grantor's title, though he had none, so it seems could a surrenderor, or one who purports to surrender, be estopped from alleging that he had no grant. The question is, of course, one of fact; and undoubtedly the safest course to pursue in a case like this is to force the occupying widow's hand by at least applying for a grant of administration as a creditor of the estate. If in the event the grant be made to her, the doctrine of relation back brings about the desired object.

Our County Court Letter.

ESTATE AGENTS' COMMISSION.

In the recent case of *Canham* v. *Cooper*, at Bury St. Edmunds County Court, the claim was for £50 (deposited with the defendant as stakeholder) and the counter-claim was for £60 as commission on the sale of the plaintiff's business. The defendant's case was that (1) through his agency, a contract had been signed by a proposed purchaser, who agreed to pay £700 cash and to take over a mortgage for £900; (2) the purchaser subsequently repented of his bargain, and (after being threatened with an action for specific performance) he chose to forfeit the above deposit. The plaintiff's case was that both he and the defendant believed that the purchaser was unable to complete, and that the matter should be settled by the forfeiture of the deposit. The evidence of the proposed purchaser was, however, that he had been in a position to complete, but had chosen to forfeit the deposit, in order to buy a better business elsewhere. His Honour Judge Hildesley, K.C., held that the person who signed the contract was a ready, willing and capable purchaser, and judgment was therefore given for the defendant for £10, with costs on the claim and counter-claim. Compare *Finch, Finch & Co. Ltd.* v. *Dennis* (1932), 74 L.J.N. 341.

AGRICULTURAL DISEASE AND WORKMEN'S COMPENSATION.

In *Gregg* v. *Williams*, recently heard at Winchcombe County Court, an award was claimed in the following circumstances: (1) the applicant was a cowman, who suffered from a swollen finger in February, 1931, at the same time as the cows had discharging blisters on their teats; (2) the respondent (on being informed of this) had ordered ointment for the cows' udders; (3) the finger was subsequently amputated, and incapacity ensued until the 24th October, when the applicant returned to work, but at reduced wages. The respondent contended that there was no case to answer, as (*a*) there had been no accident, or (if there had been) it did not arise out of the employment of the applicant, who might have cut his finger elsewhere; (*b*) although the cows admittedly had cowpox, there was no evidence that the injury was caused by this malady, which was not an industrial disease under the Act; (*c*) no notice of the accident had been given. His Honour Judge Kennedy, K.C., held that (1) the information to the employer as to the finger, and the state of the cows' teats, constituted adequate notice of the accident; (2) the loss of the applicant's finger was due to an injury by accident; (3) compensation was therefore payable at £1 a week until the 24th October, and thereafter at 4s. 7d. a week, with costs. A stay of execution, for fourteen days, was granted. Compare *Scott* v. *Pearson* [1916] 9 B.W.C.C. 229, in which cattle ringworm was contracted from infected calves.

THE TORTS OF INSANE WIVES.

The question of a husband's liability was recently considered at Darlington County Court in *Severs* v. *Browell*, in which the claim was for £6 17s. 6d. in respect of damage to a field of turnips. The latter had been pulled up by the defendant's wife, who had a delusion that the turnips were bad, and that she was helping the plaintiff. The wife was subsequently certified as insane, and the defendant therefore disputed liability for her conduct, his case being that (*a*) his wife was not competent to understand the consequences of her act; (*b*) he was only liable for the actions of his wife, in so far as she herself was responsible. It was pointed out for the plaintiff, however, that the defendant had known for a fortnight of his wife's mental condition, but had taken no steps to protect other people. His Honour Judge Chapman held that (1) the wife, although under a delusion, had acted on her own volition; (2) in order for the defence to succeed, it would have been necessary to prove she was a raving lunatic. Judgment was therefore given for the plaintiff, with costs, in accordance with *Wright* v. *Goodrick* (1932), 74 L.J., C.C.R. 90.

In Lighter Vein.

The Week's Anniversary.

Between two and three in the morning of Saturday, the 7th February, 1477–8, Thomas More was born in Milk-street, then a fashionable quarter of London suitable for the home of his father, John More, a rising barrister destined to attain to the Bench. From the first the threads of famous lives were tangled with his own. At St. Anthony's, Threadneedle-street, he sat at school with John Colet and William Latimer. Later he made his mark in the household of Cardinal Morton, Archbishop of Canterbury. At Oxford Thomas Linacre first instructed him in the Greek language. The old Cardinal in particular fully appreciated the boy's genius and "his present wit especially at Christmas merriments," when he would improvise so brilliantly "that he alone made more sport than all the players besides." "The Cardinal much delighted in him and would often say of them unto divers of the nobility who at sundry times dined with him: 'This child here waiting at the table whosoever shall live to see it will prove a marvellous rare man.'" And so it was. Orator, wit, statesman, philosopher, lawyer and saint were all blended in his character. He was to open a new era in the administration of the Court of Chancery, to win such universal admiration in his own day and from posterity as few men have attained, to keep the eccentric conscience of Henry VIII, and when the King would have violated his own laid down his life, the most graceful and the wittiest martyr of any age.

The Lie Indirect.

No judge can shrivel a fallacy with such acid accuracy as Avory, J. Recently, when a witness in his court admitted "a business bluff," the learned judge brought him down to reality with the remark that "that is a euphemism for a lie, is it not?" and when the witness suggested that "in business one must tell white lies," his lordship inquired whether he had "a specimen of a black one." Such veils covering the plain untruth recall the Irish witness who admitted under cross-examination that he had told a different story on another occasion, adding "I wasn't sworn then." "Yes, but it was a lie?" "Well, yes, but it was his own fault. I gev him civil answers and put him off as long as I could, but he wouldn't be put off and so, when nothing else would serve, I up and towld him the candid lie."

The Influential Dog.

At the hearing of a recent case, sensational in canine circles, several jurors had been objected to on the ground that their dogs were "Tail Waggers," when Branson, J., admitted that his dogs, too, were affiliated. One of the learned leaders present suggested that his lordship's dog would hardly affect his view of the law, but the other observed "We do not know precisely how influential your dog is with your lordship." In the case of Mr. Justice Hawkins and his terrier, the influence might well have been undue and "Jack" might even have been allowed to deliver judgment. He had his own little set of robes which he wore in the Court of Crown Cases Reserved and at high functions such as the Queen's birthday or the Chancellor's breakfast. On circuit he always occupied the best seat in the Sheriff's carriage and at the Norwich Assizes once appropriated the chair of state specially made for Princess Alexandra. At Maidstone, when the judge's lodging caught fire, Hawkins risked his life to save his dog. In court he always lay at his master's feet, not always inactive. At the Cambridge

Assizes a particularly noisy advocate was once startled to hear a loud growl from the Bench. His lordship took no judicial notice of the interruption. "Go on, go on, pray," he said. The uproarious speech proceeding, it elicited another growl which no one could ignore. "I wish people would not bring their dogs into court," exclaimed the judge, adding aside to his marshal: "Take Jack into Baron Pollock's room and ask him to give him a mutton-chop."

THE JUDGE'S LIMIT.

During a recent case, the foreman of a hopelessly divided jury implored Mr. Justice Talbot to say if he could think of any means by which they could be brought to a unanimous verdict. "I wish your lordship had been on the jury," he said. "Ah," replied Talbot, J., "you have evidently heard of the authority who said 'a judge cannot disagree with himself.'" I think the incident referred to was the occasion when Mr. Edward Abinger was appearing before Hawkins, J., in an action without a jury. "Your lordship," he said, "is trying this question of fact as if a judge and jury were trying it, but without the same power as a jury." Instantly roused, the judged asked angrily: "Will you kindly tell me what powers a jury have which I do not possess?" "Why, your lordship can't disagree!" was the reply, and it put Hawkins in a good temper for the rest of the day.

Correspondence.

Costs of Leases.

Sir,—A short time ago you were good enough to insert a letter from me in your columns on the above subject when the matter was under consideration by a committee of The Law Society. It may interest the profession to know that at a special general meeting of the Society to-day the President accepted a resolution I moved asking that the Council should take early action with a view to the present custom under which a lessee has to pay the lessor's solicitor's costs as well as his own, being altered, and I should like to take this opportunity of thanking all those members of the profession who were kind enough to support the resolution, with the result that it was carried by an overwhelming majority.

Stone-buildings, Lincoln's Inn, W.C.2. 27th January. N. L. GARRETT.

Enforcement of Order after Bankruptcy Notice.

Sir,—A obtained an order of quarter sessions against B for payment of taxed costs, of an unsuccessful appeal. Not obtaining payment, A issued a bankruptcy notice against B in the county court for the district in which he resides for the amount of such costs, and subsequently A files a petition, alleging the act of bankruptcy, B's non-compliance with a bankruptcy notice.

Could A enforce his order for costs by execution at the date of the bankruptcy notice? If not, it is bad. See *Ex parte Woodall*, 13 Q.B.D. 479.

The quarter sessions have no powers of their own to enforce their orders, but application could be made to the justices, within the jurisdiction of B's residence, for an order for distress, or imprisonment, on showing that B has means to pay (see s. 3 of 8 & 9 William 3. cap. 30, and s. 27 of the Summary Jurisdiction Act, 1843), or proceedings could have been taken by A to remove the said order, to the King's Bench Division, under s. 18 of the Quarter Session Act, 1849, and enforce it there, but A did neither of these things.

The registrar overruled B's objection to the bankruptcy notice, deciding that A could enforce the quarter sessions order by distress, which is the same as issuing execution, within the meaning of s. 1 (1) (*g*) of the Bankruptcy Act, 1914.

I shall be glad to know if any of your readers agree with this decision, or can refer me to any cases on the point.

26th January. LEX.

Reviews.

The Law as to Solicitors: Based on the Solicitors Act, 1932. By Sir DENNIS HERBERT, K.B.E., M.P., Solicitor and Member of the Council of The Law Society, with an Introduction by the Master of the Rolls (The Rt. Hon. THE LORD HANWORTH, K.B.E.). 1932. Medium 8vo. pp. xxii and (with Index) 322. London: Eyre and Spottiswoode (Publishers), Ltd. 25s. net.

The Solicitors Act, 1932, which came into force on the 1st October last, has consolidated the Statute Law relating to solicitors without making any alteration in the effect thereof. The need for such a measure was very great, for hitherto the Statute Law on the subject has been contained in a series of enactments ranging from the Solicitors (Clerks) Act, 1839, to the Solicitors Act, 1928. The enactments repealed, which are set out in the Fourth Schedule to the Act, number twenty-seven, of which twenty are Acts or portions of Acts referring only to solicitors or their clerks.

The work before us consists of a comprehensive exposition of the law relating to solicitors. That law is, of course, mainly statutory, and we think that the learned author has adopted the most satisfactory method of dealing with the subject in using the Solicitors Act, 1932, as the basis of his work. But in addition to a detailed consideration of the Act the book deals with such matters as the relation of solicitor and client, solicitors' lien, negligence of solicitors and other matters outside the statutory enactments.

After the Introduction by the Master of the Rolls and an introductory chapter the text of the Act is dealt with in six chapters, the sections of the Act being fully annotated with cross-references and references to decided cases. Where the notes are numerous, the text is broken up into paragraphs with cross-headings. A full statement of the law as to the privileges of and restrictions on solicitors is given in Chapter V (which deals with Pt. IV of the Act).

As the author points out in Chapter I, certain statutory enactments as to solicitors have still been left outstanding; Chapter VIII deals with twenty such enactments, from the Frivolous Arrests Act, 1725, to the Oaths Act, 1909.

Two of the most useful chapters in the book are Chapters VI and IX. In Chapter VI the provisions of Pt. V of the Act relating to remuneration are considered at length. In Chapter IX the Solicitors' Remuneration Orders are set out with notes and comments thereon. The book was published before the Orders of 1932 were made, but the effect of the amendments expected to be made by such Orders is shown. Specimen tables are given illustrating the application of the various scale charges after the alteration (now in force) of the 33⅓ per cent. addition to 20 per cent. These tables should be very useful in practice.

All Orders, Rules and Regulations in force at the date of publication are given in Chapter XI, and in an Appendix is a table showing how previous enactments are dealt with by the Solicitors Act, 1932. An adequate Index completes the work, which should be in every solicitor's office.

The Law Relating to Town and Country Planning. By W. IVOR JENNINGS, M.A., LL.B., of Gray's Inn, Barrister-at-Law; Reader in English Law in the University of London. 1932. Medium 8vo. pp. xxiv and (with Index) 240. London: Charles Knight & Co., Limited. 12s. 6d. net.

Mr. Jennings' very useful book is divided into two main parts: Part 1 comprising eleven chapters dealing with the

history of planning and various aspects of the law; Part 2 containing the text of the Town and Country Planning Act, 1932, together with annotations. Part 2 is undoubtedly the most valuable feature of the book. The explanatory notes are on the whole sufficiently full for practical purposes. The notes to s. 11 (contents of schemes) and ss. 18–22 (relating to compensation and betterment) are particularly good. The subject of interim development (s. 10), on the other hand, might perhaps have been dealt with in greater detail.

Chapter I, Part 1, which deals with the history of planning legislation describes the evolution of slums as a consequence of the industrial revolution. It is clear that, in the author's view, the housing evils of to-day, which are costing millions of pounds to remedy, might have been prevented had the Legislature of that time been as enlightened and as active as present-day governments. "Public Health law," it is stated, "came a century too late. It shut the stable door after the horse had escaped." In this chapter Mr. Jennings also criticises some local authorities for not making the best use of their more recent statutory powers. ". . . During most of the twentieth century," he remarks, "working-class houses have been built by or under the control of local authorities. Many of them cannot be said to preserve amenity. Dishonest contractors and incompetent surveyors have sometimes enabled jerry-building to continue." This is somewhat severe, and is in our view unfair, at any rate, to surveyors, who are merely the agents of their employers, whoever these might be, whether public authorities on the one hand or private individuals on the other. Mr. Jennings, however, is on firmer ground in criticising the manner in which the Act has attempted to extend planning to built areas. In this respect the Act may be said to be thoroughly unsatisfactory from a planning standpoint. As property owners could not obtain really satisfactory compensation clauses, it is not surprising that they made their influence felt to such an extent that the planning of built areas has been made subject to certain limitations which are likely to hamper the exercise of the power. Apart from this one chapter, Mr. Jennings very rightly devotes himself to explaining the law—not to criticising it.

The book is well printed, is of convenient size, possesses two appendices relating to the acquisition of land, and a comprehensive index. It should prove valuable to local authorities, legal practitioners and all engaged in town planning practice.

Outlines of the Law of Housing and Planning, including Public Health, Highways and the Acquisition of Land. By JOHN J. CLARKE, M.A., F.S.S., of Gray's Inn and the Northern Circuit, Barrister-at-Law, Legal Member of the Town Planning Institute. With an Introduction by The Rt. Hon. Sir LESLIE SCOTT, K.C. 1933. Crown 8vo. pp. xli and (with Index) 297. London: Sir Isaac Pitman & Sons, Ltd. 7s. 6d. net.

Sir Leslie Scott, K.C., at the end of an admirable introductory survey of the provisions of the Town and Country Planning Act, 1932, says: "The Act should prove a charter enabling the nation to make the most of its land both for industrial and agricultural development, to preserve and increase the beauty of our countryside and of our towns, and to augment the conveniences of life for the population as a whole." This text-book is intended for the use of students taking courses in the law of Housing and Town Planning in the University of London and the University of Liverpool, as well as of members and officers of local government authorities, and it contains a masterly account of the Housing Acts, 1925-1930, of the Town Planning Act, 1925, and of the Town and Country Planning Act, 1932. It also contains chapters on Local Authorities, Legal Proceedings, Public Health, Roads and Communication and Local Finance, as well as a complete index of cases, statutes, orders and regulations, so as to enable the work to be self-contained. Both the publishers and the author deserve commendation for the promptness with which they have issued this excellent treatise.

Books Received.

The Patents and Designs Acts. By LORD MARKS and R. A. WOLSTENHOLME. 1933. Medium 8vo. pp. xv and (with Index) 147. London: Sweet & Maxwell, Ltd. 12s. 6d. net.

Voluntary Liquidations. By ARTHUR T. EAVES, F.C.A. 1932. London: Gee & Co. (Publishers), Ltd. 6d. net.

Assessments to Super-tax (Sur-tax) on Undistributed Profits of Limited Companies. By BRIAN MANNING, F.C.A. 1932. Gee & Co. (Publishers) Ltd. 9d. net.

Cost Accounts as Applied to Municipalities. By JOHN ALLCOCK, O.B.E., F.S.A.A. 1933. London: Gee & Co. (Publishers), Ltd. 6d. net.

Industrial Capital. By P. D. LEAKE, F.C.A. 1933. London: Gee & Co. (Publishers), Ltd. 6d. net.

Precedents of Pleadings in Tort in Actions in the King's Bench Division of the High Court of Justice. By R. W. JACKSON, B.A., LL.B., of the Middle Temple, Barrister-at-Law. 1933. London: Sweet & Maxwell, Ltd. 4s. 6d. net.

The Marketing of Literary Property. By G. HERBERT THRING. 1933. Demy 8vo. pp. xxiii and (with Index) 242. London: Constable & Co., Ltd. 7s. 6d. net.

Workmen's Compensation: Its Medical Aspect. By Sir JOHN COLLIE, C.M.G., D.L., M.D. 1933. Demy 8vo. pp. vii and (with Index) 160. London: Edward Arnold & Co. 7s. 6d. net.

Monthly and Yearly Highest and Lowest Prices. January, 1933. London: Fredc. C. Mathieson & Sons. 2s. 6d. net.

The Annual County Courts Practice, 1933. Fifty-second Edition. Edited by His Honour Judge RUEGG, K.C., Judge of County Courts of North Staffordshire. Assisted by H. P. STANES, Registrar of the Hanley and Stoke-upon-Trent County Court. Demy 8vo. pp. clviii and (with Index) 2,890. London: Sweet & Maxwell, Ltd.; Stevens and Sons, Ltd. £2 net.

Lunacy Accounts. By T. C. S. KEELY, of the Department of Management and Administration, Royal Courts of Justice. 1932. Demy 8vo. pp. x and (with Index) 79. London: Jordan & Sons, Ltd. 7s. 6d. net.

Palmer's Company Precedents. Part II—Winding Up Forms and Practice. Fourteenth Edition. 1933. By ALFRED F. TOPHAM, LL.M., Bencher of Lincoln's Inn, one of His Majesty's Counsel, ALFRED ROBERT TAYLOUR, M.A., and A. M. R. TOPHAM, B.A., both of Lincoln's Inn, Barristers-at-Law. Medium 8vo. pp. clx and (with Index) 1,406. London: Stevens & Sons, Ltd. £3 3s. net.

Rogers on Elections. Vol. III. Municipal and other Elections and Petitions. Twentieth Edition. 1933. By J. LHIND PRATT, of the Middle Temple and Western Circuit, Barrister-at-Law, Recorder of Bournemouth. Medium 8vo. pp. xi and (with Index) 261. London: Stevens & Sons, Ltd. 15s. net.

Paterson's Licensing Acts with Forms. Forty-third Edition. 1933. By HARRY BAIRD HEMMING, LL.B., of Lincoln's Inn, Barrister-at-Law, and S. E. MAJOR, Solicitor. Crown 8vo. pp. cxviii and (with Index) 1,494. London: Butterworth & Co. (Publishers), Ltd.; Shaw & Sons, Ltd. 22s. 6d. net. Thin Edition, 3s. 6d. net extra.

[All books acknowledged or reviewed can be obtained through The Solicitors' Law Stationery Society, Limited, London and Liverpool.]

POINTS IN PRACTICE.

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to the Editorial Department, 29-31, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Gift (in Trust) of Cheque on own Bankers—Position of Parties on Death of Donor without presentation of the Cheque.

Q. 2647. A, an aged spinster, in September 1931, gave her niece B a cheque for £800, drawn in B's favour, but intended for B's sister C, who had shown A much devoted attention. C has very little means of her own and this was a voluntary gift. B however did not cash the cheque, but retained it, and it still remains unpresented. A subsequently became unable to manage her affairs, and she died in August last. D (who is no relation to A) and B are her executors. B is now anxious that her sister C should receive the £800, as she is in need of it. The estate is a small one, and if the £800 is met out of it there will be no residue (which, as a matter of fact, is undisposed of by the will) and the pecuniary legacies bequeathed will have to abate. It is recognized that the present cheque cannot be utilised owing to the death. D wishes to be advised as to his duty and to be protected. Has B any legal rights in connection with the cheque either (1) by way of retainer; (2) treating the cheque as a bill of exchange; (3) or otherwise? If there is such legal right, it will be of great assistance to put in the £800 as a debt for purposes of estate duty.

A. We do not think that the £800 could be put in as a debt for the purposes of estate duty. Even if there is a debt it was not incurred for full consideration in money or money's worth wholly for the deceased's own use and benefit. (F.A., 1894, s. 7.) It has been held that there cannot be a *donatio mortis causa* of the donor's own cheque upon his bankers (*Tate* v. *Hilbert*, 4 Bro. C.C. 286; *Hewitt* v. *Kaye*, L.R. 6 Eq. 198; *Austin* v. *Mead*, 15 Ch. Div. 651) unless cashed (*Rolls* v. *Pearce*, L.R. 5 Ch. Div. 730), or otherwise negotiated (*Beaumont* v. *Ewbank* [1902] 1 Ch. 889), in the donor's lifetime. In this case the gift (so far as we are aware) was not *mortis causa*, but it would appear that it was incomplete and imperfect. Regarding the cheque as a bill it was without consideration. Although an executor can retain in respect of a debt of which he is but a trustee there does not appear to be any debt. We do not think that B has any legal rights in connection with the cheque. Whether C has any claim against B in respect of her neglect in failing to present the cheque will depend upon whether A intended the cheque to be presented forthwith or not, though it is to be presumed that she intended it to be presented in her life, and it would thus appear that there must have been negligence on the part of B.

Debtor appointed Executor—Release—Revocation of Will—Effect.

Q. 2648. In 1929 A borrowed from B, a widow, the sum of £100. In 1930 B executed her will whereby she appointed A to be her executor. In 1931 B married again and in 1932 she died intestate. Does the revocation of the will by B's marriage affect the implied release of A's debt by his appointment as executor? It would appear from the *obiter* of Talbot, J., in *Jenkins* v. *Jenkins* [1928] 2 K.B., at p. 509, that the release only takes effect from death. Please refer to any authorities.

A. We are disposed to think that it is beyond doubt that the revocation of the will prevented any release of the debt taking effect. The common law rule in point depends upon the fact that a debt gives a right of action, and an executor cannot sue himself. No right to sue for the debt of his testator can possibly accrue to an executor during the life of his testator. Our subscribers will find an interesting article upon the subject of a debtor executor in the July, 1928, number of our contemporary *Law Notes* (Vol. XLVII, p. 214) *sub. tit.* "Debtor Executor," where various cases bearing upon the subject are discussed, including *Jenkins* v. *Jenkins* [1928] 2 K.B. 501 (72 Sol. J., 319).

Undivided Shares—Same Person having One Moiety Absolutely and a Life Interest in the Other—Transitional Provisions of L.P.A., 1925.

Q. 2649. A testator bequeathed one moiety of leasehold property to the trustees. His estate was fully administered, and one of the trustees had retired and a new trustee been appointed prior to 1926. The trustees hold on trust for T.L. with a trust for sale after her death. T.L. was, in 1925, and still is, the owner of the other moiety of the property. Presumably the entirety of the property vested in 1926 in the Public Trustee. Is it necessary to appoint two trustees of the property, or will a deed vesting the settled moiety in T.L. give her power to convey the entirety?

A. We agree that the legal estate vested in the Public Trustee on 1st January, 1925, by virtue of L.P.A., 1925, Sched. I, Pt. IV, para. 1 (4). At the close of 1925 the property was held in undivided shares vested in possession, T.L. having a dual capacity as absolute owner of one moiety and life tenant of the other. Both these interests are now equitable only, taking effect behind the (statutory) trust for sale. It is not possible to vest the legal estate in the settled moiety in T.L., and it would be a breach of trust to vest the beneficial interest in that moiety absolutely in him. Even if it was possible to vest that beneficial interest absolutely in him he would still be unable to do more than pass the entire equitable interest. If the property is to be dealt with by way of sale or the like, it must be done by the Public Trustee and under the statutory trusts, or by trustees appointed to oust him.

Minister's House—Charitable Trusts—Sale—Form of Conveyance.

Q. 2650. On the 7th March, 1923, the seven trustees of a chapel purchased a dwelling-house and plot of land, which property was surrendered to them by a court copy surrender. On the 28th March the trustees executed a declaration of trusts which deed was duly stamped and enrolled. A client of mine now desires to purchase this property, of which he has been the tenant for some time, and I shall be glad if you will please inform me whether the assignment to him should recite the surrender and also the declaration of trusts.

A. The house is not (apart from the question of the trust for sale) limited to the ministers in succession, but is held upon charitable trusts: *Re Higgs, Symonds* v. *Rhodes* [1927] W.N. 316. Sale can be effected either under s. 29 of S.L.A., 1925, or under the trust for sale. Our subscriber will consider whether the consent of the Charity Commissioners is needed. It would appear that this consent is necessary. For the purposes of this reply it is assumed that the trustees were admitted. We suggest that by deed, made between the trustees of the one part and the purchaser of the other part, after reciting that by virtue of the documents and events

specified in the schedule thereto the property was vested in the trustees on or for charitable purposes or trusts, and that the trustees without constituting themselves statutory owners had in reference thereto all the powers which are conferred by the S.L.A., 1925, on a tenant for life and the trustees of a settlement and also by virtue of the deed of declaration specified in the said schedule thereto held the same upon trust (*inter alia*) to sell the same as they should from time to time direct, and reciting the agreement for sale and the consent of the Commissioners, the trustees should convey in exercise of the power conferred upon them by the S.L.A., 1925, and of the trust contained in the deed of declaration and of all other trusts and powers (if any) and by their own direction. The trustees will receive the price. The schedule will comprise:—(1) The surrender and admittance; (2) The deed of declaration; (3) The coming into force of L.P.A., 1922. We trust that these notes and outline deed will prove of assistance to our Subscriber.

Sale—Vendor (being a Layman) acting for Himself—Obligation to Employ a Solicitor.

Q. 2651. X, who is well-versed in the law of property, but is not a solicitor or barrister, has contracted to sell Blackacre and I am acting for the purchaser. X has delivered a properly drawn abstract of title, and maintains that he is under no obligation to employ a solicitor as he is quite capable of acting for himself. Please state whether X is correct in his contention or whether I should insist upon his employing a solicitor to act for him.

A. We certainly consider X is correct in his contention, and is under no obligation to employ a solicitor, and cannot be forced to do so.

Will—Construction—Words Importing Futurity—Testator's Gift to Children of Child who "shall Die"—Children of Child Dead at date of Will.

Q. 2652. A (a widower) died on 14th June, 1932, having by his will, dated 20th November, 1929, appointed his sons B and C to be his executors and trustees, and devised and bequeathed all his real and personal estate unto his trustees upon trust for sale, and out of the proceeds of sale and his ready money to pay his funeral and testamentary expenses and debts and to stand possessed of the residue of the said money and the investments for the time being representing the same (thereinafter called "the trust fund") upon trust "For all or any my child or children living at my death and if more than one in equal shares: Provided always that if any child of mine other than my said son B shall die in my lifetime leaving a child or children living at my death who attain the age of 21 years then and in every such case (except as aforesaid) the last-mentioned child or children shall take and if more than one equally between them the share which his her or their parent would have taken in the trust fund if such parent had survived me." A had several children, one of which, D, died before the date of the will, leaving two children who were living at the death of the testator and under twenty-one years of age. B and C have proved the will. Will the children of D take the share of D or does the case fall within the decision in *Gorringe* v. *Mahlstedt* [1907]? I have referred to *Loring* v. *Thomas*; *Re Cope* [1908]; *Re Lambert* [1908]; *Re Metcalfe* [1909]; *Re Williams* [1914]; *Re Kirk* [1916]; and *Re Brown* [1917].

A. Our subscriber is referred to the recent case of *In re Walker, Walker* v. *Walker* [1930] 1 Ch. 469 (74 Sol. J. 106), which is, in essentials, on all fours with his own case. The principle appears to be that the children of a member of the class dead at the date of the will cannot take unless there is something in the will to indicate (as in *Loring* v. *Thomas* (1861), 1 Drew & Sm. 497) that the material words are not to have their plain meaning of futurity. No such indication was present in *In re Cope Cross* v. *Cross* [1908] 2 Ch. 1, and, so far as we are able to judge from the particulars of the will before us, there is no such indication in the will of A. We accordingly express the opinion that the children of D cannot take his share.

Legal Estate *in futuro*—Impossibility of Creation.

Q. 2653. A client of ours wishes to make a deed of gift of freehold property to his son, to take effect on a date in 1933, and in the meantime reserving the beneficial interest in the property to himself. We shall be obliged if you will kindly let us know your opinion as to the simplest method of carrying out this transaction. It cannot now, of course, be done by way of shifting use, and if possible, it is not wished to have any complication in the shape of a trust for sale, or a settlement. Is there any simpler method available?

A. It is no longer possible to create or limit a legal estate in freeholds to commence *in futuro*, seeing that the Statute of Uses is repealed and the old common law rule holds good. Only equitable estates can now be created to take effect from a future date. We regret that we cannot make any suggestion to overcome the necessity for a trust for sale or settlement. In view of the fact that the commencement of the son's interest is not to be very long delayed, possibly it would meet the case if the deed of gift was executed and held as an escrow by some suitable third party pending the arrival of the desired date, when it would be finally delivered. If the donor were to die before that date the deed could still when necessary be finally delivered. There appears to be no rule of law preventing the delivery of a dead person's escrow.

(1) **Sale by Personal Representatives** after a Preliminary Free Occupation of the Property under the Terms of their Testator's Will—Validity.
(2) Trustees for Sale—Reservation of Ground Rent.

Q. 2654. A testatrix who died in June, 1932, by her will gave and bequeathed to each of her two sons a one third share of her estate, and to each of her two grandchildren (children of a deceased son) a one sixth share of her estate and directed that the widow of her late son should have the full use, etc., of the house and furniture free of rent for twelve months after her decease. After the twelve months have expired can the executors sell the property as personal representatives? Can trustees of a will (authorised to invest only in securities allowed to trustees) sell a freehold property and reserve thereout to themselves a ground rent as part of the estate?

A. (1) We see no reason why the personal representatives should not be able to confer a good title upon a purchaser.

(2) Yes. The trustees are evidently trustees for sale and as such have in relation to the property all the powers of a tenant for life (L.P.A., 1925, s. 28 (1)). A tenant for life can sell wholly or partially in consideration of a perpetual rent (S.L.A., 1925, s. 39 (2)). Section 39 of S.L.A., 1925, makes special provisions as to the form of the conveyance, etc.

Validity of Bill of Sale.

Q. 2655. Mary Elizabeth J., a married woman, has been trading for some years as Mary J., but has not been registered under the Business Names Act. She granted a bill of sale upon her household furniture, and in the said bill of sale the name of the grantor appears as Mary J., and the schedule to the bill of sale is as follows: "The contents of the kitchen, scullery, drawing room, dining room and bedroom at the above address." Is the bill of sale void on either of the following grounds:—

(*a*) That the name of the grantor is not truly and fully stated.

(*b*) That the goods the subject matter of the bill are not sufficiently identified.

A. The grantor of the bill of sale is exempt from registration under the Registration of Business Names Act, 1916, by virtue

of s. 1 (*b*). As regards the position under the Bills of Sale Acts :—

(*a*) It was held in *Downs* v. *Salmon* (1888), 20 Q.B.D. 775, that a correct statement of the grantor's christian name is not required. The only question therefore is, whether the omission of "Elizabeth" is a misdescription calculated to deceive creditors, and the opinion is given that no misdescription arises. There might be some basis for a contrary view if the grantor was usually known as Elizabeth, but this defect would be cured by a correct statement of her occupation.

(*b*) It was held in *Roberts* v. *Roberts* (1884), 13 Q.B.D. 794, that it was insufficient to describe the goods as "household furniture and effects, implements of husbandry." The present case, however, contains a description which is amplified by the specification of the rooms, which are evidently in a private house. Such chattels are not often changed, or replaced by others, and therefore need not be described with the particularity necessary in the case of a traders' stock. Although it is a borderline case, the opinion is given that the chattels are sufficiently identified, and that the bill of sale is therefore valid.

Obituary.

SIR C. REES-DAVIES, K.C.

Sir Colin Rees-Davies, K.C., formerly Chief Justice of the Bermudas and President of the Legislative Council, died at Bournemouth on Tuesday, the 31st January, at the age of sixty-five. Sir Colin was educated at Eton, and was admitted a solicitor in 1891. He became a member of the Bar of the Bahamas in 1901, and in 1911 he was called to the Bar by the Inner Temple. He held many important posts in the Colonial Service in the course of his career, becoming Chief Justice of the Bermudas and President of the Legislative Council in 1917. In 1923 he became First Puisne Judge of Trinidad and Tobago and acting Chief Justice in 1925. Sir Colin, who was created a Knight Bachelor in 1920, retired in 1926.

MR. G. W. CRICKETT.

Mr. George Walton Crickett, solicitor, senior partner in the firm of Messrs. Charles Howard & Company, of Manchester, died recently at his office at the age of forty-eight. Mr. Crickett, who was admitted a solicitor in 1908, was a member of Hale Urban District Council and also Chairman of the Hale Conservative Club.

MR. A. L. CROCKFORD.

Mr. Arthur L. Crockford, solicitor, senior partner in the firm of Messrs. Crockford & Sons, of Temple-row, Birmingham, died suddenly on Friday, 27th January. Mr. Crockford was admitted a solicitor in 1881. He had been a member of the Sutton Coldfield Town Council since 1891, and held the office of Mayor in 1898.

MR. A. CHAMBERS HARRIS.

Mr. A. Chambers Harris, solicitor, of Burnham-on-Sea, died on Saturday, 28th January. He was admitted a solicitor in 1886, and at one time was in partnership with the late Mr. J. W. F. Jacques, of Clifton and Burnham. Mr. Chambers Harris was Consulting Solicitor to the Burnham Urban Council.

MR. G. W. HODGSON.

Mr. George W. Hodgson, solicitor, senior partner in the firm of Messrs. George W. Hodgson & G. Angus, of Stanhope, Durham, died recently at Westgate-in-Weardale. Mr. Hodgson was admitted a solicitor in 1885.

MR. R. J. HOWELL.

Mr. Roland James Howell, solicitor, of Builth Wells, died on Sunday, 22nd January. He was admitted a solicitor in 1886.

MR. W. T. METCALFE.

Mr. W. T. Metcalfe, solicitor, partner in the firm of Messrs. Willan & Metcalfe, of Hawes, Yorkshire, died in a Leeds nursing home on Friday, 20th January. Mr. Metcalfe, who was admitted in 1916, was Clerk to the Hawes Parish Council, Clerk to the Market Hall Trustees, Lords Trustees, and Market Tolls Trustees, and Treasurer of the Market Hall.

MR. A. NEAL.

Alderman Arthur Neal, solicitor, senior partner in the firm of Messrs. Arthur Neal & Co., of Sheffield, died at his home in Sheffield on Sunday, 29th January, at the age of seventy. Admitted a solicitor in 1883, he was a member of Sheffield City Council for twenty years and held many important municipal posts. He was elected to Parliament as a Coalition Liberal for the Hillsborough Division of Sheffield in 1918 and was Parliamentary Secretary to the Ministry of Transport from 1919 to 1922.

MR. A. L. SAUNDERS.

Mr. A. L. Saunders, who had been associated with "Law Notes" and the "Law Notes" Lending Library for many years, died on Friday, 27th January.

Notes of Cases.

Court of Appeal.

In re **Matthew Ellis Limited.**

Lord Hanworth, M.R., Slesser and Romer, L.JJ.

11th January.

COMPANY—WINDING UP—DEFICIENCY OF ASSETS—DEBENTURE ISSUED WITHIN SIX MONTHS OF WINDING UP—VALIDITY—MEANING OF "CASH PAID TO THE COMPANY"—COMPANIES ACT, 1929 (19 & 20 Geo. 5, c. 23), s. 266.

Appeal from a decision of Eve, J.

The chairman of the above company, Mr. A. D. Tipper, was also a partner in the firm of A. Tipper, which supplied the company with goods. Early in 1932, the company was in financial difficulties and it owed A. Tipper £1,954 for goods supplied, and to enable the company to pay this debt and to continue the business, A. D. Tipper advanced £3,000 to the company on the security of a debenture. The company applied £1,954 in paying off the debt to A. Tipper, and the balance was applied to general business purposes, and within six months of the issue of the debenture the company was ordered to be wound up compulsorily. Section 266 of the Companies Act, 1929 enacts that a debenture issued within the period of a winding up order shall only be valid in so far as it represents "cash paid to the company." Eve, J., thought that the £1,954 was not a payment in cash to the company, and that the debenture, to that extent, was invalid. A. D. Tipper appealed. The Court allowed the appeal.

Lord HANWORTH, M.R., said that the case was distinguishable from the cases of *In re Hayman, Christy and Lilley* [1917] 1 Ch. 283, and *In re Orleans Motor Co.* [1911] 2 Ch. 41, and he did not accept the view taken by Astbury, J., in the latter case, dealing with the corresponding section of an earlier Act, that the cash must be paid unconditionally. The £1,954 was not merely in consideration of a past debt, because the firm had continued to supply the company with goods for sale. Looking at the transaction as one between business men, and in the light of all the circumstances, he

thought that cash had been paid to the company in respect of the whole £3,000, and the debenture was therefore valid to the full amount.

COUNSEL: *Lionel Cohen*, K.C., and *J. A. Reid*, for the appellant; *Topham*, K.C., and *J. A. Strangman*, for the respondent (the liquidator).

SOLICITORS: *Stibbard, Gibson & Co.*, for *Maycock and Hayward*, Birmingham; *Syrett & Sons.*

[Reported by G. T. WHITFIELD-HAYES, Esq., Barrister-at-Law.]

High Court—Chancery Division.

In re Walters' Deed of Guarantee; Walters' "Palm" Toffee Limited *v.* Walters.

Maugham, J. 11th January.

COMPANY—DIVIDEND—DEED OF GUARANTEE—GUARANTOR'S RIGHTS AGAINST COMPANY—SUBROGATION.

By a deed of guarantee, dated the 30th May, 1928, the defendant guaranteed the dividend on the company's preference shares for three years from that date. It was provided by cl. 7, that "any sum so paid by the guarantor shall be repaid to him by the company on demand." By this summons the plaintiffs asked *inter alia* whether this clause was void as being *ultra vires* the company.

MAUGHAM, J., in giving judgment, said that under cl. 7, as soon as the defendant paid any sum to the trustee for the preference shareholders he could commence an action for repayment as if he were a creditor of the company ranking as any other creditor. This was contrary to the principles laid down in *Trevor* v. *Whitworth*, 12 App. Cas. 409. The clause purported to bestow rights quite different from those of a preference shareholder. It should be declared *ultra vires* and void though without prejudice to any claim of the defendant to be subrogated to the rights of the preference shareholders in respect of payments made under the guarantee or of any rights of preference shareholders in a winding up.

COUNSEL: *Archer*, K.C., and *C. W. Turner*; *Swords*, K.C., and *Heckscher*.

SOLICITORS: *Samuel Price, Sons & Robertson*; *Lucien Fior.*

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

High Court—King's Bench Division.

H. Trenchard, as Liquidator of The National United Laundries (Greater London), Ltd. *v.* H. P. Bennet (H.M. Inspector of Taxes).

Finlay, J. 11th January.

REVENUE—INCOME TAX—COMPANY GUARANTEES PREFERENCE SHARE DIVIDEND OF SECOND COMPANY—CONSIDERATION—ALLOTMENT OF DEFERRED SHARES OF SECOND COMPANY—RECEIPT IN THE NATURE OF A CAPITAL ASSET—INCOME TAX ACT, 1918 (8 & 9 Geo. 5, c. 40), Case VI, Sched. D.

The National United Laundries (Greater London) Limited, was incorporated on the 25th November, 1927, with the objects, *inter alia*, of carrying on the business of a steam and general laundry, and of acquiring any shares, stocks or securities of any company carrying on or proposing to carry on any such business. On the 30th March, 1928, the National United Laundries Finance and Development Co., Limited (hereinafter called "the Finance Co."), was incorporated with the object of assisting the above Greater London Company and two other companies to obtain finance for the acquisition of laundries. By the terms of a contract, dated the 30th March, 1928, the Greater London Co., in consideration of an allotment to it of 250,000 deferred shares of the Finance Co., undertook to guarantee the payment of the dividend on the 7 per cent. preference shares of the Finance Co. The value of the shares received by the Greater London Co. under that transaction was £12,500. The Commissioners for the Special Purposes of the Income Tax Acts held that that £12,500 was a receipt in the nature of income in the hands of the Greater London Co., and they accordingly assessed that company to income tax under Case VI, Sched. D, of the Income Tax Act, 1918. The company now appealed.

FINLAY, J., said that the case was not entirely free from doubt. It did appear to him that the facts showed quite clearly that the guarantee transaction was one whereby the Greater London Co., and the other, were acquiring a controlling interest over the Finance Co., by means of the purchase of blocks of shares. What they were doing was, he thought, to acquire a capital asset; they were a holding company. He thought that the undertaking to guarantee given by the Greater London Co. was a method of payment for the shares which were to be acquired. The appeal would be allowed, with costs.

COUNSEL: *Latter*, K.C., and *F. H. Talbot*, for the appellant; *The Solicitor-General* (Sir Boyd Merriman, K.C.), and *R. P. Hills*, for the Crown.

SOLICITORS: *Wedlake Saint & Company*; *The Solicitor of Inland Revenue.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Milner *v.* Allen.

Lord Hewart, C.J., Avory and Branson, JJ. 13th January.

MOTOR-CAR—CONVICTION OF DRIVING WITHOUT DUE CARE AND ATTENTION—TERMS OF NOTICE SERVED ON THE DRIVER—COMPLIANCE WITH SECTION 21 OF THE ROAD TRAFFIC ACT, 1930—CONVICTION OF LESSER OFFENCE—ROAD TRAFFIC ACT, 1930 (20 & 21 Geo. 5, c. 43), ss. 12, 21.

This was an appeal by way of case stated from a decision of the Rochester Justices, who convicted the appellant, Edward Cecil Milner, of driving a motor-car on the 2nd May, 1932, without due care and attention and fined him £5 and 15s. costs. Section 21 of the Road Traffic Act, 1930, provides that: "Where a person is prosecuted for an offence under any of the provisions of this part of this Act relating respectively to the maximum speed at which motor vehicles may be driven, to reckless or dangerous driving, or to careless driving, he shall not be convicted unless either—(*a*) He was warned at the time the offence was committed that the question of prosecuting him for an offence under some one or other of the provisions aforesaid would be taken into consideration; or (*b*) within fourteen days of the commission of the offence a summons for the offence was served on him; or (*c*) within the said fourteen days a notice of the intended prosecution specifying the nature of the alleged offence and the time and place where it is alleged to have been committed was served on or sent by registered post to him or the person registered as the owner of the vehicle at the time of the commission of the offence." The appellant was not stopped at the time of the alleged offence, and therefore was not warned that proceedings might be taken against him. A notice dated the 4th May, 1932, was sent by the respondent, Herbert Clifford Allen, the Chief Constable of Rochester, to the appellant in the following terms: "Sir,—In accordance with the provisions of the Road Traffic Act, 1930, section 21, I have to give you notice that you have been reported for the question of prosecution to be considered in respect of your having driven a motor-car, PK 8770, in a manner dangerous to the public in High Street, Rochester, at 9.45 a.m. on Monday, May 2, 1932, by overtaking a horse-drawn vehicle and cutting in between same and a motor-omnibus proceeding in the opposite direction." The summons was not served on the appellant within fourteen days of the alleged offence. It was contended for the chief constable that a notice relating to dangerous driving under s. 21 was sufficient to cover driving without due care and attention under s. 12, which was a much less serious offence, and that the appellant was not in any way prejudiced. The justices were of opinion that the

requirements of s. 21 had been complied with, and that Milner was not in any way prejudiced, and they convicted him. He now appealed.

Lord HEWART, C.J., said that the only point was whether s. 21 had been complied with. The notice referred in terms to s. 21; it referred to the hour, the day, and the place and the circumstances of the alleged offence. The appeal must be dismissed.

AVORY and BRANSON, JJ., also gave judgments dismissing the appeal.

COUNSEL: *Laurence Vine*, for the appellant; *Cassels*, K.C., and *Thesiger*, for the respondent.

SOLICITORS: *Amery-Parkes & Co.; Sir Ernest Hiley*, for *John Percival*, Town Clerk, Rochester.

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Morriss *v.* Baines & Co., Ltd.

McCardie, J. 13th January.

PRACTICE AND PROCEDURE—LIBEL ACTION—ADMISSION OF LIABILITY—PAYMENT INTO COURT—MONEY TAKEN OUT BY PLAINTIFF BEFORE ACTION—FARTHING DAMAGES AWARDED—REFUSAL TO RETURN MONEY PAID IN—NO POWER IN COURT TO ORDER RE-PAYMENT.

On the 12th December, 1932, a special jury awarded Hayley Eustace Morriss one farthing damages for libel against Baines and Co., Ltd., proprietors, printers and publishers of *The Leeds Mercury*. The defendants, who admitted publication of the three articles complained of, and that one of them was defamatory, had paid into court a total sum of £525 in satisfaction. That sum was taken out before trial by Morriss, who, by his counsel, refused to return it after the jury's verdict for a farthing. The questions then argued were: (1) whether a plaintiff who took out of court money which had been paid in with an admission of liability, and who subsequently obtained a verdict for a smaller sum, might retain the sum taken out of court; and (2) what order should be made as to costs.

MCCARDIE, J., said that the plaintiff was entitled under Ord. 22, r. 5, to take out that money. The rule provided that where the liability of the defendant in respect of the claim or cause of action in satisfaction of which the payment into court was made was not denied in the defence, the money paid into court should be paid out to the plaintiff on his request, unless the court or a judge otherwise ordered. In the present case no order was made by the court or a judge to prevent the plaintiff taking out the £525. How, then, did the matter stand as a matter of law? To begin with, it was clear that if the plaintiff, instead of taking out the money before trial, had allowed it to remain in court until the trial, the judge would have power to direct that the whole of the £525, except one farthing, should be repaid to the defendants. The facts would then fall within the scope of the words in Ord. 22, r. 5, "unless the court or a judge shall otherwise order." In the action now before him the plaintiff in fact took out of court long before the trial the sum paid in by the defendants with an admission of liability. What was the result of that step taken by the plaintiff? It seemed, on the existing decisions, that the money must be deemed to have thereupon become the property of the plaintiff. Having regard to the decisions he did not feel able to direct that the plaintiff should return to the defendants any part of the £525 he took out of court. He must here point out what seemed to be a curious result of the decisions which he had cited. The effect apparently was to destroy, in substance, the power of the court to allow a defendant to amend when once a plaintiff had taken the money out of court. That matter was a serious one inasmuch as the problem and the injustice were not in the least confined to actions of defamation. An equally important point in connection with actions for defamation and peculiar to them arose from Ord. 22, r. 1, which precluded a defendant in actions of libel and slander from delivering a defence which denied liability and at the same time paying a sum of money into court in satisfaction. He ventured to express the opinion that the present rule did more harm than good.

COUNSEL: *Charles Doughty*, K.C., and *R. T. Monier-Williams*, for the plaintiff; *Norman Birkett*, K.C., and *Wilfrid Lewis*, for the defendants.

SOLICITORS: *Blount, Petre & Co.; Patersons, Snow & Co.*, for *Dibb, Lupton & Co.*, Leeds.

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

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The Law Society.

SPECIAL GENERAL MEETING.

The President, Dr. C. E. Barry, took the chair at the Special General Meeting of this Society held at Bell Yard on 27th January. In his opening address he dealt first with the Solicitors' Bill, which, he said, had been read a second time in the House of Commons. The Council regretted the necessity for this Bill. It was extremely humiliating to solicitors to receive from time to time reports of discreditable cases, and although the average number of defaulters for the last few years was only about one in a thousand of the profession, the Council had felt that something must be done to stop malpractice. The Bill gave the Council power to make rules for the keeping of separate accounts for clients' money. The argument might be put forward that if a solicitor were determined to be a rogue, no Act of Parliament and no rules could stop him, but most of the solicitors who got into trouble drifted into it through carelessness, and the regulations would keep such men on the straight path. The rules were now under consideration by the Council, and when the draft was completed, copies would be sent to the provincial law societies and to the City of London Solicitors' Company for comment.

Many members of the Council were interested in the alterations that had been made lately in the procedure for making police reports available in running-down cases. Until a short time ago it had been possible in London to obtain very full information and copies of the statements made by witnesses; in the provinces it had mostly been possible to obtain only the names of witnesses. New regulations had been drawn up under the ægis of the Home Office and adopted by the police; they provided that the statements of witnesses were only supplied to the witnesses themselves, and that a solicitor could only obtain an abstract of the police report together with the names of witnesses. It was in the interests of justice that solicitors should be able to get copies of the statements of witnesses taken at the time. The President and the Secretary had had an interview lasting an hour and a half with one of the assistant under-secretaries and his legal advisers, and had asked that, when once it had been decided not to take criminal proceedings, statements of witnesses might be available, and had pointed out how much more valuable statements taken at the time were than those taken by the solicitor after three or four weeks. The assistant under-secretary had pointed out that the primary function of the police was to serve the public at large, and that there was an increasing tendency to make use of its unique organisation, which covered the whole country and all the roads. He had also feared that if statements made by witnesses became more available, witnesses would become

progressively less willing to make them. The matter, particularly in its legal and administrative aspects, was, however, still under consideration: the Home Office desired exhaustive information on the working of the present practice. The President suggested that any member who possessed any influence should use it in order to bring about the required change. He could not see what possible harm could result to police administration.

Although lawyers had nothing to do with the policy behind the Rent Restrictions Bill, he said, they took exception to clause 7, by which town councils and county councils could set up committees to advise landlords and tenants on their rights under the Act. The President and the Secretary had interviewed the Solicitor-General; they had also represented the views of many solicitors that the power of calling in mortgages in rent restriction cases should be removed altogether.

Discussion of the Rules.

The meeting manifested a certain feeling that members should have some check on the rules made by the Council under the new Bill. Mr. T. W. Wood-Roberts asked whether the draft rules, after being submitted to the provincial law societies and the City of London Solicitors' Company, would be submitted to individual members of The Law Society. The President answered that they would not. They were not going to be submitted to any organisation, but merely sent for comment. It would obviously be impossible to circulate the rules to five or six thousand members individually. The Council had felt obliged to take a lead in this matter, and hoped for the confidence of members. Mr. Wood-Roberts complained that, while members of provincial societies would see the rules, members of the largest society of all would not. The Bill would, he said, give the Council a blank cheque, and members should be given some opportunity of commenting on the proposals before they became law. (Hear, hear.) In clause 2 (3) a penalty not exceeding £500 was laid down for infringement of the rules, and any sum recovered was to be credited to the general funds of the Society. It would have been much better to credit such fines to a guarantee fund, for the benefit of injured clients.

The President pointed out that the rules were to be circulated to executive committees and not to individual members of any society. They must obviously be framed by a small body; they could not be drawn up at a general meeting. If members did not trust the Council, they had the power to elect a new one. The fine was provided as an alternative to striking a solicitor off the Rolls or suspending him, both of which measures might be unnecessarily drastic. The Council would consider giving members of the Society an opportunity for criticism equal to that which members of other societies would have.

Mr. A. H. L. Knapp asked whether the Bill had received any sanction at all from the general body of members, with its grave reflections upon the honour of the profession and its adverse effect upon the interests of members. The President replied that the Bill had been sanctioned by the general body of members when it had been brought forward two years before. The Council could not afford to wait for the views of every member on the particular form of the Bill. It was continually taunted with doing nothing and, unless it acted, adverse legislation might be passed. No solicitor would undergo any inconvenience under the Bill, except possibly a little extra book-keeping, which many members already did.

Mr. Barry O'Brien declared that he would continue to detest and oppose the Bill even if he found himself in a minority of one. In five years' time he was confident that the majority would be on his side. He urged an opportunity of discussion. By the date of the next statutory general meeting—for the July meeting was not obligatory—the Bill would probably be an Act and no member would be able to raise any points concerning the rules; the Council would have absolute power. The President said that as a good Irishman he sympathised with Mr. O'Brien and admired his independence. The Council had no desire to ride roughshod over the profession, but only to act in its interests.

Compulsory Membership.

Mr. E. A. Bell moved:—

"That this meeting protests against any attempt, by legislation or otherwise, to make it compulsory for solicitors to become members of this Society."

The Charter of 1845, he said, declared that every member should be elected, and also laid down that no rule should be made repugnant to or inconsistent with that declaration. At present some ten thousand solicitors were members and some five thousand were not. Other professions, like the stage and medicine, were under no such compulsion to join a single body. Mr. Winston Churchill had written, concerning the Chartered Surveyors' Society: "To be a member of a chartered society is not to be merely an individual who has acquired certain knowledge and aptitudes; it is to be a member of a body sustained by the comradeship of equals and with a collective dignity and authority." The Society must possess an *esprit de corps* founded upon clubbable instinct. Compulsory membership would introduce an element of hyper-trades unionism, for there was no trades union in the country which could force a member of the trade to join it. The Society would set a bad example if it introduced compulsory membership. Many solicitors had reasons of their own for not joining, some of them geographical ones, and many non-members belonged to other societies and recognised equal discipline. Moreover, the Society already had control, and would have greater control, over all solicitors. Finally, if it disregarded the spirit of its charter for the sake of compulsory membership it would be making the undesirable exchange which Glaucus made when "For Diomed's brass arms of mean device, he gave his own of gold divinely wrought"—a step which might nowadays be described, in technocratic parlance, as a 'Glaucus' swop." The results of the exchange narrated in the Iliad, had, of course, been disastrous to both parties. Falstaff had said: "Reasons for compulsion? Why, if they are as plenty as blackberries, I will give no man a reason for compulsion!" Members had urged as reasons sickness benefit, unemployment benefit, collective bargaining and the prevention of under-cutting, but the speaker could not see the necessity for interfering with freedom of contract. A clubbable society should not be chain-ganged to every solicitor who was incontinently brought in by Act of Parliament or by Rule.

The motion was seconded by Mr. H. G. Griffith, who said that when a member so disagreed with the policy of the Council that he was compelled to resign, it was unfair that he should also be deprived of his livelihood. He advocated the transfer of disciplinary powers from the Society to a body constituted by the Law Officers of the Crown and containing a number of representatives of the Society.

Mr. H. S. Syrett opposed the motion, which in his view attempted to restrain Parliament from making solicitors compulsory members of the Society. No resolution of this or any other meeting could, he said, be binding on Parliament. It was unnecessary for a member to resign because he disagreed with the policy of Council.

Mr. Barry O'Brien also opposed the motion, but deplored that the body of members should have been prepared to swallow the whole Bill and should now try to disgorge a part of it afterwards. When the Bill had first been moved he had warned them of the shackles to which they were submitting; it was now too late to do anything effective for their freedom, and to quarrel with parts of the Bill was useless.

Mr. F. C. Stigant opposed the motion. If The Law Society, he said, did anything to benefit the profession, it deserved the support of the whole profession. It was not fair that a number of solicitors should subscribe for the benefit of others who did not.

Mr. C. L. Nordon attempted to move the addition of the words "but considers that, if the Council adopted a more enlightened and up-to-date policy, removing the anomalies and difficulties under which solicitors carry on their work, all solicitors would desire voluntarily to become members of the society." He was, however, ruled out of order.

Mr. Bell's motion was put to the meeting and defeated by a considerable majority.

Costs of Leases.

Mr. N. L. Garrett moved:—

"That the Council be requested to take the earliest opportunity of introducing legislation with regard to the incidence of the costs of a lease, so that instead of both lessor's and lessee's costs of a lease falling on the lessee in accordance with the present practice and custom, each party shall bear their own costs."

He quoted from the report of the Scale Committee, which considered this matter last year and reported that the custom by which a lessee paid the lessor's solicitor's costs could only be altered by legislation, and that the promotion of any such legislation was unnecessary. He had, he said, raised the matter again because the report had seemed quite inconclusive. The custom had nothing to recommend it but its antiquity. Of 150 members to whom he had sent letters asking their opinion, 120 had been in favour of a change and only twelve against, and the twelve had candidly admitted that the change would affect their clients personally. The present custom did the profession great harm with its clients (hear, hear), who thought that they were being unfairly treated.

Mr. M. C. Batten, who seconded the motion, said that the custom had come into force 100 years ago when most of the land had been in the hands of big estate owners who had been in a position to impose their own terms. Nowadays leases were often arranged by estate agents who charged a commission; it often happened, when the lessor asked the lessee

for costs, that the latter replied that he was only paying two guineas to an estate agent. In that case the expense fell upon the solicitor, whose work was already onerous and technical.

Sir DENIS HERBERT, speaking as an ordinary member of the profession, said that there was a tendency in Parliament to accuse the legal profession of interfering in matters which had nothing to do with it. The present matter, though it might be one for the expression of opinion, was certainly not one on which the profession should try to alter the law. The proper body to take such a step would be a tenants' association.

Mr. MAY warmly agreed. In transactions where the lessee was the commanding party, as in the lease of a large country house which was difficult to get rid of, he would not pay the landlord's costs. The question was one of supply and demand. If the custom were abolished, the agreements would be drawn far more by estate agents and far less by solicitors.

After other speakers had spoken on both sides, Mr. Garrett agreed to amend his motion to give it merely the effect of an expression of opinion. In this form it was put to the meeting and carried.

Societies.

Middle Temple.

GRAND DAY.

Friday, 27th January being the Grand Day of Hilary Term the Treasurer (Mr. C. F. Lowenthal, K.C.) and the Masters of the Bench of the Middle Temple entertained at dinner the following guests: The French Ambassador, Lord Hanworth (the Master of the Rolls), Lord Plender, Mr. S. M. Bruce, Sir Thomas Inskip, K.C., M.P. (Attorney-General), Field-Marshal Sir William Birdwood (Master of Peterhouse, Cambridge), Sir Francis Taylor, K.C., General Sir Archibald Montgomery-Massingberd, Vice-Admiral Sir Robert Mansell, Sir Percy Mackinnon, Sir Gerald Wollaston (Garter King of Arms), Sir Edward Knapp-Fisher, the Very Rev. W. Foxley Norris (Dean of Westminster), Mr. C. E. Barry, LL.D. (President of The Law Society), Mr. D. T. Oliver, LL.D., Mr. E. F. Benson, Mr. Allan Aynesworth, the Rev. J. F. Clayton (The Reader, Temple Church), Mr. T. F. Hewlett (Under Treasurer).

The Masters of the Bench present, in addition to the Treasurer, were: Sir R. A. McCall, K.C., Judge Ruegg, Sir Ellis Hume-Williams, K.C., Mr. Aspinall, K.C., Mr. Justice Horridge, Lord Craigmyle, Sir Alfred Tobin, K.C., Viscount Sankey, Mr. Justice McCardie, Mr. De Gruyther, K.C., Mr. Edward Shortt, K.C., Mr. Holman Gregory, K.C., Sir Lynden Macassey, K.C., Mr. Hart, K.C., Viscount Finlay, Mr. Bevan, K.C., Judge Sir Thomas Artemus Jones, Mr. Vernon, Viscount Rothermere, Judge Whiteley, Mr. Craig Henderson, K.C., Mr. Cassels, K.C., Sir Edward Tindal Atkinson, Mr. Bowen Davies, K.C., Mr. Paterson, Colonel Sir Henry Foster MacGeagh, K.C., Mr. Justice du Parcq, and Mr. Lilley.

Calls to the Bar.

The following were called to the Bar at the Inns of Court on Thursday, 26th January—Call Day of Hilary Term:—

LINCOLN'S INN.

P. W. Duff, Trin. Coll., Camb, J. F. Bostock, D. A. Ferreira, B.A. Cantab, Askar Ali, M.A. Dacca Univ., M. A. Raymond, Queen's, Camb., B.A., D. L. M. Renton, Univ. Coll, Oxford, B.A., B.C.L., P. A. M. Gastambide, Faculté de Droit of Paris, R. S. B. Best, B.A. Oxon, A. P. Fernando, J. L. S. Cowan, B.A. Cantab, C. G. Bonard, S. S. Rangnekar, B.A. Cantab, P. A. de S. Senaratne, B.Sc. Lond., B.A. Cantab, K. K. Das, London Univ., Dacca Univ, B.A., Sir Hugh V. H. D. Lucas-Tooth, B.A. Oxon, B. L. Purkis, J. E. Amaratunga, Peroja Jamshed Bahadurji, LL.B. Lond, S. M. Hasan, B.A., Bomb. Univ., Margaret Ffinch Barry, R. P. Bayly, B.A., B.C.L. Oxon, Gladys Mary Lady Chatterjee, O.B.E., M.A., D.Sc., London, E. L. Hayes, Worc. Coll., Oxford, B.A. (Tancred Studentship), A. F. Thorne, Jesus, Camb., C. H. S. Preston, New Coll, Oxford (Eldon Law Scholar), J. R. P. Pellerin, licencié en Droit and és-lettres of the Univ. of Paris, P. K. Sen, B.L., Calc. Univ.

MIDDLE TEMPLE.

P. H. T. Rogers, B.C.L., Balliol, Oxford, Harmsworth Law Scholar; M. C. Hay, M.A., St. Cath.'s, Camb.; John Sutton Webster, M.B., Ch.B., D.P.H., Manchester; G. P. Georghiou; A. K. Das, B.A., Calcutta, M.A., Northwestern University, Illinois; Ernest Ian Elphinstone Strong, B.A., B.N.C., Oxford; Manchanda Cariapa Muttannah, B.A., Christ's, Camb.; Mildred D. Miles, B.A., Wellesley College, Massachusetts; C. D. Severis; Baldev Chaturbhuj Ojha, B.A., Bombay; Sarat Kumar Dutta, B.Sc., London, B.A. (Hons.), Calcutta; S. P. Grounds, M.A., Melbourne; Ambalal Jhaverbhai Patel; Mohiuddin, B.A., Calcutta; J. Thompson, B.A., Oriel, Oxford, M.A., Glasgow; D. B. Verne; G. P. Kar, B.A., Calcutta; R. F. J. Valls; B. Shamsher, B.Sc., London, M.A., Punjab; E. M. Jukes, St. John's, Oxford; C. W. Rivington, B.A., New College, Oxford, Harmsworth Law Scholar; R. Goho; K. Ramakrishnayya, B.A., Madras; J. G. Paterson, M.A., LL.B., Edinburgh; H. S. Khorana, B.Sc., Punjab; F. W. V. Cooper; H. S. Khoo; S. Datta, B.A., Manchester; M. S. Sandhu; L. V. Bailhache, Merton, Oxford; K. V. A. Alagappachetty, B.A., Madras; D. Tucker, M.A., Howard University, Washington, D.C.; T. M. Dill; H. B. Williams, LL.D., London; R. R. Crossette-Thambiah.

INNER TEMPLE.

W. S. Goodman, London University; G. F. T. Wagstaff, B.A., B.C.L., Exeter, Oxford; H. L. Manucha; E. M. P. Holmes, B.A., University, Oxford; D. K. C. O'Malley; J. M. Shelat, B.A., London; S. E. Ellis, B.A., Queen's, Oxford; W. R. B. Hazell, B.A., Ch. Ch., Oxford; P. K. Nagersheth, B.A., Peterhouse, Camb.; I. Lean, B.A., Jesus, Camb.; L. G. Lingley, B.A., Downing, Camb.; H. E. P. Watermeyer, B.A., Gonv. and Caius, Camb.; H. N. McLeod; J. L. Brockhouse, B.A., Trinity Hall, Camb.; I. A. Macaulay, M.A., Christ's, Camb.; F. J. Camm; A. W. Motion, B.A., LL.B., Pembroke, Camb.; R. S. Davies, B.A., Trinity College, Camb.; P. T. Miller, B.A., Oriel, Oxford; C. B. E. Wickramasinghe, B.A., Trinity College, Camb.; J. A. Lang, B.A., Oriel, Oxford; C. H. H. Wilss, LL.B., London; J. M. Nazareth (holder of a Profumo Prize); Capt. J. F. Hare; W. R. D. Robertson, B.A., Emmanuel, Camb.; F. Mattar, B.A., St. John's, Camb.

GRAY'S INN.

C. S. Evans, B.A., Christ's, Camb.; L. J. M. Smith, B.A., LL.B., Sheffield; L. A. Blundell, LL.B., Birmingham; K. R. Hope Johnston, M.A., Sidney Sussex, Cambridge; W. H. Wynne, M.A., Queen's, Canada, Ph.D., Trinity College, Camb.; D. K. Sen, M.A., B.C.L., Oriel, Oxford, M.A. Punjab; Florence A. Coxon, O.B.E.; W. A. P. Lobo, B.A., Trinity Hall, Camb.; H. C. Crook, London University; I. V. de Yourkevitch, B.A., Trinity College, Camb.; J. A. Coutts, B.A., Downing, Camb.; A. S. Wells, Oriel College, Oxford; H. W. N. Betuel, London University; W. K. Fergusson, B.A., Fitzwilliam House, Camb.; H. S. Ruttle, B.A., LL.D., Trinity, Dublin; R. I. H. Isdell-Carpenter, B.A., St. John's, Oxford; Marian J. Allardyce, M.A., Aberdeen, LL.B., London; Arabinda Barua, M.A., Calcutta; G. de Korte Kachelhoffer; R. M. H. Everett; M. P. Picard, LL.B., London; J. Macdonald Greenfield, B.A., B.C.L., University, Oxford, B.A., LL.B., Cape Town; W. Henderson, LL.D., Paris, formerly Director of External Affairs, Commonwealth of Australia G. S. Guha, M.A., B.L., Calcutta; R. Brereton-Barry.

University of London Law Society.

A meeting was held on Tuesday, 31st January, at the London University, Gower-street. Mr. J. C. Hales presided. Mr. Goodman, a former secretary of the Society, and best speaker for 1931, proposed a motion "That there is nothing evil and nothing good except the thinking of it." Mr. Rose seconded. The opposers were Mr. Landau, Barrister-at-Law, best speaker for 1927-1928, and Mr. Hobley, Barrister-at-Law, best speaker for 1932. Those who took part in the discussion were: Messrs. Gower Aerson, Aitken, Helman, Chery, and F. E. C. Wood. The motion was lost by four votes to twenty.

The Union Society of London.

A meeting of the Society was held at 8.15 p.m. in the Middle Temple Common Room on Wednesday, 1st February. The Vice-President (Mr. A. D. Russell-Clarke) was in the chair, and there were fifteen members and visitors present. In public business Mr. P. Winckworth proposed "That this house approves 'leg-theory.'" Mr. R. M. Mainwaring opposed. There spoke in favour of the motion, Mr. Hurle Hobbs, Mr. Everett, Mr. Anthony Ward and the Vice-President; and against, Mr. Roland Sturt and the Hon. Secretary. The hon. proposer having replied, the house divided, and the motion was carried by two votes.

Solicitors' Managing Clerks' Association.

A lecture on "Undue Influence," by Mr. C. R. R. Romer, will be given on Friday, 10th February, in the Lincoln's Inn Hall, by kind permission of the Benchers. The chair will be taken at 7 o'clock precisely by The Hon. Mr. Justice Maugham.

The United Law Society.

CIRCULAR FOR FEBRUARY, 1933.

The following meetings will be held in Middle Temple Common Room, commencing at 7.45 p.m. promptly :—

Monday, 6th February.—Debate : "That in the opinion of this House the rigorous infliction of corporal punishment is the best solution to prevent the rapid increase in the present-day hold-ups and smash and grab raids." Opener, Mr. F. H. Butcher ; Opposer, Mr. H. H. West.

Monday, 13th February.—Joint debate with the Debating Society of the Ladies Lyceum Club at 8 p.m., to be held in the Middle Temple Common Room. Debate : "That in the opinion of this House twentieth century inventions are of doubtful benefit." Proposer, Mrs. Gunn ; Seconder, Madame de Swietochowska ; Opposer, Mr. H. Shanly ; Fourth speaker, Mr. J. F. Marnan.

Monday, 20th February.—Debate : "That in the opinion of this House the case of *M'Alister* (or *Donoque*) v. *Stevenson* [1932] A.C. 562 ; 101 L.J. P.C. 119, was wrongly decided." (Snail Case). Negligence—Liability of Manufacturer to ultimate Consumer—Article of Food—Defect likely to cause injury to health. Opener, Mr. J. Halpin ; Opposer, The Hon. Dougal Meston.

Monday, 27th February.—Debate : "That in the opinion of this House increased educational facilities have had no deterrent effect on crime." Opener, Mr. R. D. Wood ; Opposer, Mr. E. Kelsey.

The Vice-Chairman, Mr. S. A. Redfern, is compiling a history of the Society since its inception in 1864, and will be very grateful for any information or assistance from other members of the Society, particularly from the older members.

University of London.

ADVANCED LECTURE IN LAWS.

A lecture on "Individual Liability in Primitive Law" will be given at University College, London (Gower-street, W.C.1), by Professor Fernand de Visscher (Professor of Law in the University of Ghent) at 5.30 p.m. on Wednesday, 15th February. The lecture, which will be delivered in English, is addressed to students of the University and to others interested in the subject. Admission free, without ticket.

The Hardwicke Society.

An ordinary meeting of the Society was held in the Middle Temple Common Room on Friday, 27th January. The President, Mr. Vyvyan Adams, M.P., took the chair at 8.20 p.m. In public business Mr. A. P. McNabb moved "This House views with apprehension the continued demand for an Irish Republic." Mr. L. A. Abraham (ex-President) opposed. There spoke, to the motion, Mr. Wigan, Mr. Menzies, Mr. Wolfe, Mr. Stewart, Mr. Douglas, Mr. Stride (Hon. Secretary), Mr. Symons, Miss Wolfe, Mr. Sweeney, Mr. Morrison, Mr. Murphy ; and the hon. proposer in reply. On a division the motion was neither won nor lost owing to equal voting.

Law Students' Debating Society.

At a meeting of the Society held at The Law Society's Hall, on Tuesday, 31st January (Chairman, Mr. A. L. Ungoed Thomas), the subject for debate was "That this House deplores the discovery of America." Mr. Barry O'Brien opened in the affirmative. Mr. W. Fancourt Bell opened in the negative. The following members also spoke : Messrs. E. Maitland Woolf, I. F. Ginnett, Miss L. R. Hastie, Messrs. M. C. Batten, W. M. Pleadwell, J. C. Christian Edwards, C. E. Lloyd, L. J. Frost, Miss H. M. Cross, and Mr. P. W. Iliff. The opener having replied, the motion was carried by two votes. There were twenty members and three visitors present.

TRADE MARKS COMMITTEE.

The President of the Board of Trade has appointed the following Committee to report whether any, and if so what, changes in the existing law and practice relating to Trade Marks are desirable :—

The Right Hon. Viscount Goschen, G.C.S.I., G.C.I.E., C.B.E. (Chairman), Mr. F. Gilbert Brettell, Sir Edward T. F. Crowe, K.C.M.G., Mr. Eric Davies, Mr. J. Rankine Finlayson, C.B.E., J.P., Mr. J. E. James, Sir Duncan M. Kerly, K.C., Lt.-Col. Arthur N. Lee, D.S.O., O.B.E., J.P., Mr. M. F. Lindley, Sir Frederick H. Richmond, Bart., Mr. Charles B. L. Tennyson, C.M.G., and Mr. W. Trevor Watson, K.C. ; with Mr. R. W. Luce, Patent Office, 25, Southampton-buildings, Chancery-lane, W.C.2, as Secretary.

Legal Notes and News.

Honours and Appointments.

The King has been pleased to approve that the honour of Knighthood be conferred upon Mr. ROLLO FREDERICK GRAHAM-CAMPBELL on the occasion of his appointment as Chief Magistrate of the Police Courts of the Metropolis.

The King has been pleased to approve a recommendation of the Home Secretary that Mr. WILLIAM EVERARD DICKSON be appointed a Metropolitan Police Magistrate to fill the vacancy caused by the retirement of Sir Chartres Biron. Mr. Dickson was called to the Bar by Gray's Inn in 1914, and joined the Midland Circuit.

The King has been pleased, on the recommendation of the Secretary of State for Scotland, to approve the appointment of Mr. JOHN LEAN WARK, K.C., to be one of the Senators of His Majesty's College of Justice in Scotland in place of The Honourable Lord Ormidale, resigned.

The King has been pleased to give directions for the appointment of NORMAN DAVID MUDIE, Esq., to be a Puisne Judge of the Supreme Court of the Straits Settlements.

Mr. JOHN VIVIAN GOTTLIEB MILLS has been appointed a Puisne Judge of the Supreme Court of the Straits Settlements.

Sir THOMAS MOLONY, Bart., has been elected an Honorary Master of the Bench of the Middle Temple. Sir Thomas Molony is an Irish Privy Councillor and a member of the Irish Bar. He took silk in 1899 and was called to the English Bar by the Middle Temple in 1900. He was Lord Chief Justice of Ireland from 1918 to 1924, and since 1931 has been Vice-Chancellor of Trinity College, Dublin.

Mr. R. MACGREGOR MITCHELL, K.C., former student of St. Andrews University, has been appointed interim assessor of the General Council of the University Court.

Professional Announcements.

(2s. per line.)

THE SOLICITORS' MORTGAGE SOCIETY, LTD. (formed by Solicitors for Solicitors), invites particulars of FUNDS or SECURITIES. Apply, The Secretary, 20, Buckingham-street, Strand, W.C.2. Telephone No. Temple Bar 1777.

Wills and Bequests.

Alderman Geoffrey New, solicitor, of Evesham, left £8,335, with net personalty £2,726.

Mr. Samuel Thompson, solicitor, of Altrincham, left (so far as can at present be ascertained) £8,446.

Mr. Herbert Victor Merton Russell Cotes, J.P., solicitor, of Bournemouth, left £50,367, with net personalty £22,461.

Mr. Charles Dalton Woolley, solicitor, of Wembley, left £103,005, with net personalty £93,221.

Mr. Frederick Fuller, retired solicitor, of Highgate, left £12,247, with net personalty £11,055.

Mr. Frederick Howarth, solicitor, of Bury, Lancs, left £11,507 with net personalty £9,706.

Mr. John Price, solicitor, of Brecon, left estate of the gross value of £9,345, with net personalty £1,935. He left £500 to the Governors of Christ College, Brecon ; £150 to the Vicar and Churchwardens of St. Mary, Brecon, for the improvement fund ; £500 to Mary Mannion, "the devoted servant and friend of my aunt, Catherine Powell Price" ; £150 to his Clerk, Reginald Arthur Foy ; £50 each to Mabel Hopkins and Phyllis Lewis, servants of his said late aunt.

Mr. Frederick William Sim, J.P., barrister-at-law, of Brighton and the Inner Temple, left estate of the gross value of £24,573, with net personalty £22,758. He left £500 to the Throat and Ear Hospital, Church-street, Brighton, to endow a "F. W. Sim" cot, £100 to the Brighton and Hove Orphan Boys' Home, £50 each to the National Benevolent Institution, the Sussex County Hospital, the Royal Surgical Aid Society, the National Lifeboat Institution, the Association for the Welfare of the Blind, the Discharged Prisoners' Aid Society (Lewes Prison Division), and Steyning Grammar School, £50 to the Regimental Mess Fund of the 4th Battalion, The Royal Sussex Regiment, in which he served for nearly ten years under His Grace the late Duke of Norfolk, £50 to the Vicar of Washington for the deserving poor, £25 to the Recreation Room, Washington, £50 to Henfield and First Ashington Troop of Boy Scouts, of "which I am patron."

Mr. Francis James Churchill, solicitor, of Caversham, left £5,006, with net personalty £3,766.

THE CHURCH AND CAPITAL PUNISHMENT.

A public meeting to urge the abolition of the death penalty will be held at 8 p.m. on Wednesday, 8th February, at the Caxton Hall (adjoining St. James's Park Underground Station). The speakers will be The Lord Archbishop of York, The Rev. J. Scott Lidgett, C.H., D.D., The Rev. S. W. Hughes, D.D. (Secretary, National Council of the Evangelical Free Churches), The Rev. S. R. Glanvill Murray (who has recently retired after twenty-eight years as prison chaplain), and Roy Calvert (Society of Friends); Chairman, The Right Hon. Lord Mamhead of Exeter. Admission is free, but tickets for reserved seats at one shilling may be obtained from the National Council for the Abolition of the Death Penalty, Parliament-mansions, Victoria-street, London, S.W.1.

ECONOMY IN PRINTED DOCUMENTS.

Economy effected by a reduction in the number of printed documents in appeal cases was referred to, says *The Times*, in the House of Lords recently. Mr. N. Raeburn, K.C., who was appearing in an Admiralty appeal case, said that he was not acquainted with the nomenclature of the abbreviated document presented to their Lordships under the new rules and supposed that he should call it "the case."

Lord Buckmaster: Any of these documents by any other name will smell just as sweet. The whole object of this is to save the parties expense, and the Bench and Bar must submit, if necessary, to inconvenience to achieve that end.

BLACKSTONE LAW PRIZES.

Blackstone Prizes of £105 each (twelve of which are offered annually to students of the Middle Temple by the Masters of the Bench) have been awarded to Mr. E. M. Jukes and Mr. H. N. Saunders, on the results of the recent Bar examinations.

INCORPORATED ASSOCIATION OF ARCHITECTS AND SURVEYORS.

Sir Edwin Lutyens, President, and Sir Robert Tasker, Chairman of Council, were unanimously re-elected for the ensuing year at a meeting of the Incorporated Association of Architects and Surveyors on Saturday, 28th January.

BAR COUNCIL ELECTION.

LIST OF NOMINATIONS.

The following twenty-six candidates have been nominated to fill the twenty-four vacancies upon the Council:—

The election will take place during the week ending Saturday, 11th February, and voting papers are being sent to every barrister whose address is given in the 1932 Law List.

Sir Herbert Cunliffe, K.C., Mr. A. T. Miller, K.C., Mr. J. W. Manning, K.C., Hon. Sir Reginald Coventry, K.C., Mr. E. W. Cave, K.C., Mr. A. F. Topham, K.C., Mr. J. E. Singleton, K.C., Mr. J. D. Cassels, K.C., M.P., Mr. H. B. Vaisey, K.C., Mr. C. F. Lowenthal, K.C., Mr. St. John G. Micklethwait, K.C., Mr. J. Willoughby Jardine, K.C., Mr. Walter Hedley, K.C., D.S.O., Mr. D. B. Somervell, K.C., M.P., Mr. T. J. O'Connor, K.C., M.P., Mr. Alfred Adams, Mr. W. Hanbury Aggs, Mr. H. T. Wright, Mr. J. W. M. Holmes, Mr. C. J. Parton, Mr. W. Blake Odgers, Mr. T. M. O'Callaghan, Mr. C. E. Harman, Mr. W. S. Morrison, M.P., Mr. Richard Elwes and Mr. R. L. Hurst.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE.	EMERGENCY ROTA.	APPEAL COURT No. 1.	GROUP I. MR. JUSTICE EVE. Witness. Part II.	MR. JUSTICE MAUGHAM. Witness. Part I.
M'nd'y Feb. 6	Mr. More	Mr. Jones	Mr.*More	Mr.*Ritchie
Tuesday .. 7	Hicks Beach	Ritchie	Ritchie	*Andrews
Wednesday 8	Andrews	Blaker	*Andrews	*More
Thursday . 9	Jones	More	More	*Ritchie
Friday .. 10	Ritchie	Hicks Beach	*Ritchie	Andrews
Saturday .. 11	Blaker	Andrews	Andrews	More
	GROUP I. MR. JUSTICE BENNETT. Non-Witness.	MR. JUSTICE CLAUSON. Witness. Part I.	GROUP II. MR. JUSTICE LUXMOORE. Non-Witness.	MR. JUSTICE FARWELL. Witness. Part II.
M'nd'y Feb. 6	Mr. Andrews	Mr.*Hicks Beach	Mr. Blaker	Mr. Jones
Tuesday .. 7	More	*Blaker	Jones	*Hicks Beach
Wednesday 8	Ritchie	*Jones	Hicks Beach	Blaker
Thursday . 9	Andrews	Hicks Beach	Blaker	*Jones
Friday .. 10	More	*Blaker	Jones	Hicks Beach
Saturday .. 11	Ritchie	Jones	Hicks Beach	Blaker

* The Registrar will be in Chambers on these days, and also on the days when the Court is not sitting.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (30th June, 1932) 2%. Next London Stock Exchange Settlement Thursday, 9th February, 1933.

	Div. Months.	Middle Price 1 Feb. 1933.	Flat Interest Yield. £ s. d.	†Approximate Yield with redemption £ s. d.
English Government Securities				
Consols 4% 1957 or after	FA	107½	3 14 5	3 10 7
Consols 2½%	JAJO	75	3 6 8	—
War Loan 3½% 1952 or after	JD	99¼	3 10 6	—
Funding 4% Loan 1960-90	MN	110	3 12 9	3 8 7
Victory 4% Loan (Available for Estate Duty at par) Av. life 31 years	MS	109½	3 13 1	3 9 10
Conversion 5% Loan 1944-64	MN	116½	4 5 10	3 4 0
Conversion 4½% Loan 1940-44	JJ	110½	4 1 5	2 18 4
Conversion 3½% Loan 1961 or after	AO	100	3 10 0	—
Local Loans 3% Stock 1912 or after	JAJO	88	3 8 2	—
Bank Stock	AO	324½	3 13 11	—
Guaranteed 2¾% Stock (Irish Land Act) 1933 or after	JJ	78	3 10 6	—
India 4½% 1950-55	MN	108	4 3 4	3 16 11
India 3½% 1931 or after	JAJO	89	3 18 8	—
India 3% 1948 or after	JAJO	77	3 17 11	—
Sudan 4½% 1939-73	FA	108	4 3 4	3 0 5
Sudan 4% 1974 Red. in part after 1950	MN	108	3 14 1	3 8 0
Transvaal Government 3% Guaranteed 1923-53 Average life 13 years	MN	100	3 0 0	3 0 0
Colonial Securities				
*Australia (Commonw'th) 5% 1945-75	JJ	105½	4 14 9	4 8 0
*Canada 3½% 1930-50	JJ	99	3 10 8	3 11 7
Cape of Good Hope 3½% 1929-49	JJ	99	3 10 8	3 11 8
Natal 3% 1929-49	JJ	93	3 4 6	3 11 8
New South Wales 3½% 1930-50	JJ	92	3 16 1	4 3 4
*New South Wales 5% 1945-65	JD	104	4 16 2	4 11 9
New Zealand 4½% 1948-58	MS	108	4 3 4	3 15 10
*New Zealand 5% 1946	JJ	108	4 12 7	4 3 9
Nigeria 5% 1950-60	FA	112	4 9 3	4 0 2
*Queensland 4% 1940-50	AO	101	3 19 2	3 16 11
*South Africa 5% 1945-75	JJ	110	4 10 11	3 18 9
*South Australia 5% 1945-75	JJ	105	4 15 3	4 9 1
Tasmania 3½% 1920-40	JJ	98	3 11 5	3 16 8
Victoria 3½% 1929-49	AO	93	3 15 3	4 1 6
*W. Australia 4% 1942-62	JJ	100	4 0 0	4 0 0
Corporation Stocks				
Birmingham 3% 1947 or after	JJ	84	3 11 5	—
Birmingham 4½% 1948-68	AO	112	4 0 4	3 10 2
*Cardiff 5% 1945-65	MS	112	4 9 3	3 16 2
Croydon 3% 1940-60	AO	93	3 4 6	3 8 0
*Hastings 5% 1947-67	AO	113½	4 8 1	3 14 9
Hull 3½% 1925-55	FA	98	3 11 5	3 12 8
Liverpool 3½% Redeemable by agreement with holders or by purchase	JAJO	98	3 11 5	—
London County 2½% Consolidated Stock after 1920 at option of Corp.	MJSD	74	3 7 7	—
London County 3% Consolidated Stock after 1920 at option of Corp.	MJSD	87	3 9 0	—
Manchester 3% 1941 or after	FA	84½	3 11 0	—
Metropolitan Consd. 2½% 1920-49	MJSD	91	2 14 11	3 3 11
Metropolitan Water Board 3% "A" 1963-2003	AO	88	3 8 2	3 9 1
Do. do. 3% "B" 1934-2003	MS	89	3 7 5	3 8 3
*Middlesex C.C. 3½% 1927-47	FA	100	3 10 0	3 10 0
Do. do. 4½% 1950-70	MN	112	4 0 4	3 11 7
Nottingham 3% Irredeemable	MN	85	3 10 7	—
*Stockton 5% 1946-66	JJ	109½	4 11 4	4 1 10
English Railway Prior Charges				
Gt. Western Rly. 4% Debenture	JJ	100½	3 19 7	—
Gt. Western Rly. 5% Rent Charge	FA	113	4 8 6	—
Gt. Western Rly. 5% Preference	MA	80½	6 4 3	—
‡L. & N.E. Rly. 4% Debenture	JJ	84½	4 14 8	—
‡L. & N.E. Rly. 4% 1st Guaranteed	FA	70½	5 13 6	—
London Electric 4% Debenture	JJ	101½	3 18 10	—
L. Mid. & Scot. Rly. 4% Debenture	JJ	91½	4 7 5	—
L. Mid. & Scot. Rly. 4% Guaranteed	MA	80½	4 19 5	—
Southern Rly. 4% Debenture	JJ	97½	4 2 1	—
Southern Rly. 5% Guaranteed	MA	105½	4 14 9	—
Southern Rly. 5% Preference	MA	81½	6 2 8	—

*Not available to Trustees over par.

†In the case of Stocks at a premium, the yield with redemption has been calculated as at the earliest date; in the case of other stocks, as at the latest date.

‡These Stocks are no longer available for trustees, either as strict Trustee or Chancery Stocks, no dividend having been paid on the Company's Ordinary Stocks for the past year.

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